



BOARD OF SELECTMEN

CALENDAR

FOR

TUESDAY, JANUARY 17, 2017

SELECTMEN'S HEARING ROOM

- Neil Wishinsky-
Chairman
- Nancy A. Daly
- Benjamin J. Franco
- Nancy S. Heller
- Bernard W. Greene
- Melvin A. Kleckner –
Town Administrator

1. **OPEN SESSION**

5:45 P.M. Question of whether the Board of Selectmen shall enter into Executive Session for the purposes described in Agenda Items 2 and 3 below.

2. **PROPOSED EXECUTIVE SESSION**
LITIGATION

For the purpose of discussing strategy with respect to litigation in the matter of McDonald v. the Town of Brookline.

3. **PROPOSED EXECUTIVE SESSION**
LITIGATION

Assistant Human Resources Director Leslea Noble will appear to discuss strategy with respect to litigation in certain matters pending at the Department of Industrial Accidents.

4. **ANNOUNCEMENTS/UPDATES**

6:30 P.M. Selectmen to announce recent and/or upcoming Events of Community Interest.

5. **PUBLIC COMMENT**

Public Comment period for citizens who requested to speak to the Board regarding Town issues not on the Calendar. Up to fifteen minutes for public comment on matters not appearing on this Calendar shall be scheduled each meeting. Persons wishing to speak may sign up in advance beginning on the Friday preceding the meeting or may sign up in person at the meeting. Speakers will be taken up in the order they sign up. Advance registration is available by calling the Selectmen's office at 617-730-2211 or by e-mail at sorsini@brooklinema.gov. The full Policy on Public Comment is available at <http://www.brooklinema.gov/376/Meeting-Policies>

6. MISCELLANEOUS

Approval of miscellaneous items, licenses, vouchers, and contracts.

A. Question of approving the Executive Session minutes of December 13, 2016

Question of approving the minutes of January 3, 2017

**B. Question of approving the minutes of January 10, 2017.
Question of appointing Nicholas Gerszten as the Student Representative to the Building Committee for the BHS Expansion Project.**

C. Question of granting a Temporary All Kinds of Alcoholic Beverages (Sales) License to Pine Manor College for a Birthday Party on Saturday, January 28, 2017 from 6:00PM-11:00PM at 400 Heath Street.

7. CALENDAR

Review and potential vote on Calendar Items

8. BAA MARATHON SPECIAL PERMIT

Douglas Flannery of the BAA will appear to request a Special Use Permit for the running of the 2017 Boston Marathon scheduled for April 17, 2017.

9. RESERVE FUND TRANSFER REQUEST

Question of approving and transmitting to the Advisory Committee the request of Human Resources Director Sandra Debow for a Reserve Fund Transfer in the amount

of \$210,000 for Legal Services.

10. **AUDIT REPORT**

Craig Peacock of Powers and Sullivan and members of the Audit Committee will appear to present the 2016 Audit Report.

11. **SUBSTANTIAL AMENDMENT TO CDBG FY17 ONE YEAR ACTION PLAN**
PUBLIC HEARING

7:30 P.M. A Public Hearing will be held to discuss and vote in regards to making a substantial change to the Fiscal Year 2017 CDBG One Year Action Plan by reallocating \$182,000 in CDBG funding to the Brookline Housing Authority's Resident Security, Playgrounds and Capital Improvements project as follows:

From:

\$75,000 – FY2016 CDBG Project 1879 G016 (112 Centre St.) and

\$107,000 – FY2016 CDBG Project 1899 G016 (Affordable Housing program)

To:

\$182,000 – FY2107 CDBG Project 1807 G017 (Resident Security, Playgrounds and Capital Improvements)

12. **INCREASE IN ENTERTAINMENT**

8:00 P.M. Public Hearing on the application of La Voile Brookline, Inc., d/b/a LA VOILE, Alfred Pierre Honegger, Owner, Manager, hold of a license to Expose, Keep for Sale and to Sell All Kinds of Alcoholic Beverages To Be Drunk on the Premises as a Seven Day Common Victualler and Entertainment (Taped Music) at 1627 Beacon Street for an increase in Entertainment to add the showing of a French Movie on Monday nights from 6pm-10pm during the dinner hour.

13. **NEW COMMON VICTUALLER LICENSE**

Question of approving the application of Chiharu Sushi & Noodle, Qun Li, President, for a Common Victualler License at 370 Boylston Street,

seating capacity of 20 seats with hours of operation Sunday-Thursday 7am-10pm and Friday-Saturday 7am-11pm

14. CHANGE OF MANAGER

Public Hearing on the application of Hersha Hospitality Management, LP, d/b/a Courtyard by Marriott Brookline, Latisha T. Tucker, Manager, holder of a License To Expose, Keep for Sale and to Sell All Kinds of Alcoholic Beverages To Be Drunk on the Premises as a Seven Day Common Victualler at 40 Webster Street, for a Change of Manager from Latisha T. Tucker to Naomi St. Germain.

**15. CHANGE OF MANAGER
TRANSFER OF STOCK**

Public Hearing on the application of Beta Two Group, LLC, d/b/a The Regal Beagle, Christopher Tocchio, Manager, holder of a license to Expose, Keep for Sale, and to Sell All Kinds of Alcoholic Beverages To Be Drunk on the Premises as a Seven Day Common Victualler at 308 Harvard Street, for a Change of Manager and Transfer of Stock as follows:

Manager: From Christopher Tocchio to Kristian Deyesso

Transfer of Stock: From Christopher Tocchio 50% to Kristian Deyesso 50%

**16. COMMON VICTUALLER
ENTERTAINMENT LICENSE
ALL KINDS OF ALCOHOLIC BEVERAGES LICENSE**

Question of approving the application of Toasted Brothers Brookline, LLC, d/b/a The Friendly Toast, R. Scott Pulver & Eric Goodwin, LLC Managers, for a Common Victualler License with seating for 140 at 1366 Beacon Street.

Question of approving the application of Toasted Brothers Brookline, LLC, d/b/a The Friendly Toast, R. Scott Pulver & Eric Goodwin, LLC Managers, for an Entertainment License (Taped Music & TV) at 1366 Beacon Street.

Public Hearing on the application of Toasted Brothers Brookline, LLC, d/b/a The Friendly Toast, R. Scott Pulver & Eric Goodwin, LLC Managers, for a license to Expose, Keep for Sale, and to Sell All Kinds of Alcoholic Beverages

To Be Drunk on the Premises as a Seven Day Common Victualler at 1366 Beacon Street with seating capacity of 140. Hours of operation Sunday-Saturday 7am-10pm; Liquor Hours Sunday 10am-10pm, Monday-Saturday 8am-10pm. Staci Lyn Pinar, Manager. This License is pledged to the Cambridge Savings Bank.

**17. WINE AND MALT BEVERAGES
COMMON VICTUALLER
VIOLATION HEARING**

8:30 P.M. Public Hearing on whether the Wine and Malt Beverages as a Common Victualler license held by BJD Management Corp., d/b/a Shanghai Jade, Jenny Yu, Owner/Manager at 1374 Beacon Street should be modified, suspended, revoked, canceled, or not renewed for the 2018 annual licensing period.

18. 134-138 BABCOCK PLACE – 40B ELIGIBILITY

Further discussion and approval of the Board of Selectmen's response to MassHousing's request for comments relative to the application for a Project Eligibility to apply for a Comprehensive Permit at 134-138 Babcock Place.

The Town of Brookline does not discriminate on the basis of disability in admission to, access to, or operations of its programs, services or activities. Individuals who need auxiliary aids for effective communication in programs and services of the Town of Brookline are invited to make their needs known to Lloyd Gellineau, Town of Brookline, 11 Pierce Street, Brookline, MA 02445. Telephone (617) 730-2328; TDD (617) 730-2327; or e-mail at Lgellineau@brooklinema.gov



MINUTES

BOARD OF SELECTMEN

IN BOARD OF SELECTMEN TUESDAY, JANUARY 3, 2017 6th FLOOR HEARING ROOM

Present: Selectman Neil Wishinsky, Selectman Nancy Daly,
Selectman Benjamin J. Franco, Selectman Nancy S.
Heller, Selectman Bernard W. Greene

OPEN SESSION

Question of whether the Board of Selectmen shall enter into Executive Session for the purposes described in Agenda Items 2, 3, and 4 below.

In Open Session- the Chair must state the purpose for Executive Session, stating all subjects that may be revealed without compromising the purpose for which the Executive Session was called.

To discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares; The Chair declared Executive session for items 2, 3, and 4.

On motion it was,

Voted to enter into Executive session.

Roll call:

Aye: Selectmen Wishinsky, Daly, Franco, Heller, Greene

PROPOSED EXECUTIVE SESSION LITIGATION

For the purpose of discussing strategy with respect to litigation in the matter of Dawn Churchill Paes v. the Town of Brookline, et al, MCAD Docket No. 13BEM00204, and related matters.

A. - 2

In Board of Selectmen
Tuesday, January 3, 2017
Page 2 of 9

PROPOSED EXECUTIVE SESSION COLLECTIVE BARGAINING

For the purpose of reviewing and approving the Public Employee Committee (PEC) Agreement.

PROPOSED EXECUTIVE SESSION COLLECTIVE BARGAINING

For the purpose of discussing strategy relative to Collective Bargaining negotiations.

ANNOUNCEMENTS/UPDATES

Selectmen to announce recent and/or upcoming Events of Community Interest.

Chairman Wishinsky took a moment to announce the passing of Brookline residents, Dr. Bob Sperber, Marcia Heist, and Frank Farlow.

Dr. Sperber was the former School Superintendent and sat on various community Boards and Commissions, he was an active participant in community development and supporter of the Brookline School System.

Marcia Heist was a former long-term School Committee member, and active community member as well as a supporter of Brookline public schools.

Frank Farlow was an active Town Meeting member and founder of Brookline PAX. He was a supporter of civic participation.

PUBLIC COMMENT

Public Comment period for citizens who requested to speak to the Board regarding Town issues not on the Calendar.

Up to fifteen minutes for public comment on matters not appearing on this Calendar shall be scheduled each meeting. Persons wishing to speak may sign up in advance beginning on the Friday preceding the meeting or may sign up in person at the meeting. Speakers will be taken up in the order they sign up. Advance registration is available by calling the Selectmen's office at 617-730-2211 or by e-mail at sorsini@brooklinema.gov. The full Policy on Public Comment is available at <http://www.brooklinema.gov/376/Meeting-Policies>

MISCELLANEOUS

Approval of miscellaneous items, licenses, vouchers, and contracts.

Question of approving the Joint meeting minutes with the School Committee for October 13, 2016.

In Board of Selectmen
Tuesday, January 3, 2017
Page 3 of 9

On motion it was,

Voted to approve the Joint meeting minutes with the School Committee for October 13, 2016.

Voted to approve the minutes of December 13, 2016 as amended.

Voted to approve the minutes of December 20, 2016 as amended.

Aye: Neil Wishinsky, Nancy Daly, Benjamin J. Franco, Nancy Heller, Bernard Greene

BROOKLINE SCHOOL SPACE LEASE

Question of executing the First Amendment to the Town of Brookline School Space Lease for 62 Harvard Street.

Mary Ellen Dunn Deputy Superintendent for Administration and Finance in the School Department stated that this lease relates to additional space needed for the Pierce School.

On motion it was,

Voted to execute the First Amendment to the Town of Brookline School Space Lease for 62 Harvard Street.

Aye: Neil Wishinsky, Nancy Daly, Benjamin J. Franco, Nancy Heller, Bernard Greene

GIFT

Question of accepting a gift from Chestnut Hill Realty for an amount up to \$10,000 for support in the creation of the zoning bylaw necessary to implement the Hancock Village MOA.

Town Administrator Kleckner stated that the Town entered into and MOA that was before Town Meeting and requires crafting a zoning amendment. This gift will support the cost of legal services to achieve that task. There are no strings attached, the Town will chose and hire a firm to conduct the services of drafting up zoning laws. This gift is accepted under M.G.L. Chapter 44 Section 53A.

On motion it was,

Voted to accept a gift from Chestnut Hill Realty for an amount up to \$10,000 to support in the creation of the zoning bylaw, or general bylaw necessary to implement the Hancock Village MOA.

In Board of Selectmen
Tuesday, January 3, 2017
Page 4 of 9

Aye: Neil Wishinsky, Nancy Daly, Benjamin J. Franco, Nancy Heller, Bernard Greene

CALENDAR

Review and potential vote on Calendar Items

PAY-AS-YOU-THROW (PAYT)

Further discussion and possible vote relative to the Pay-as-You-Throw (PAYT) system of trash collection including, but not limited to, the range of cart sizes and related pricing, options and costs for overflow trash and an exception system for residents and/or properties with physical limitations.

Commissioner Pappastergion reviewed his memo that addressed some concerns previously brought up at the public hearing.

In an attempt to address some of the arguments made by Dick Benka concerning the pricing structure for PAYT carts, I note that his analysis was based on the inclusion of all components of solid waste collection (MSW, yard waste and recycling) and considers the total disposal amount of MSW of 9,100 tons per year. His main point was that if you calculate the volumes in all carts under the DPW methodology the total amount of tonnage is about 20,000 therefore we are charging an excessive amount for disposal. His overall pricing is then reduced by the cost recovery percentage (about 75%) to yield the desired revenue of \$2.8M. The effect of this pricing structure is that the difference in cost between various cart sizes is only about \$20 versus \$60 under the DPW structure even though both methods yield the same revenue. This results in fees that are higher for the smaller carts and overflow bags and lower for the larger carts providing a dis-incentive for residents to reduce the generation of solid waste. Implementing such a fee structure would most probably reduce the variable cart system to a single sized cart system and would not achieve reductions in MSW tonnage town-wide.

Highlights:

1. The variable cart sizes reflect a practical solution to accommodate different household situations while retaining the automatic collection of trash through uniformly designed bins (as opposed to having excessive manual collection of overflow plastic bags).
2. While not a pure PAYT system, the variable pricing schedule incentivizes more recycling, limiting the cost and the negative environmental consequence of burying/burning trash.
3. The variable fee schedule is intended to generate the same amount of revenue as the current \$200 flat fee.

In Board of Selectmen
Tuesday, January 3, 2017
Page 5 of 9

4. An exception system based on the physical capacity of a household and/or property is responsive to the Town Meeting Resolution and provides those eligible households with an option to use plastic bags or a smaller sized bin (18 gallon).
5. Two special collections scheduled at the most appropriate dates will provide residents with the opportunity to dispose of excess trash at no cost.

Commissioner Pappastergion added that a new program has been offered that would allow resident to discard “soft” waste items free of charge. These items include textiles, books and various other household items. An outside contractor will pick these items up on a weekly basis. The hazardous waste program will continue as it is.

Selectman Heller asked about folks that live in 2-3 family buildings and if there is any imperative to sharing a cart between the units.

Commissioner Pappastergion replied that there is a concern about certain landlords trying to game the system. Depending on the cart size and fee structure the cost could be beneficial to the owner, and at a cost to the operations. The program is set up to treat everyone fairly. He added that anyone can opt out of the program as long as they have a contract with a private hauler to ensure us that their trash is being handled in a professional manner.

Chairman Wishinsky asked what would happen is someone puts out trash in an unauthorized tote or dedicated bag. Commissioner Pappastergion replied that the landlord/owner is responsible as they are now, and would be cited; this occurs mostly with student housing.

The Board expressed concern about the waiver system. And in particular when someone identifies themselves as being physically unable to use the carts; how would the DPW evaluate this request.

Commissioner Pappastergion replied that this would be the difficult part; to make a determination due to geographical placement would be an easier task for them, however they will rely heavily on the honor system. Residents that receive a waiver for the cart use will be able to purchase the dedicated bags.

Selectman Daly stated that she supports the Commissioner’s proposal. In reviewing Mr. Benka’s and Spiegel’s recommendations, that would make the smaller bins more expensive and the larger one less expensive. The program is trying to mechanize the system to save money and reduce employee injuries, as well as encourage residents to put out less solid waste. She noted that when her kids where in the school system, it was a major benefit for them, now she pays taxes to support others in the school system; it is a town-wide benefit. She feels this structure is a good compromise.

On motion it was,

In Board of Selectmen
Tuesday, January 3, 2017
Page 6 of 9

Voted That the Board of Selectmen authorizes the implementation of a Hybrid Pay-As-You-Throw (HPAYT) and semi-automated solid waste collection system for all residents opting to participate in Town waste collection services as follows:

Users shall be limited to the disposal of trash in Town issued, variable sized wheeled carts of 35, 65 or 95 gallon capacity at the annual rate of \$190, \$252, and \$312 respectively. In addition, official Town imprinted 30 gallon plastic bags will be available for purchase at local retail establishments for a fee of \$15 per roll of 5 bags to be used for overflow refuse that does not fit within the selected wheeled cart.

MOVED: That the Board of Selectmen approves a policy to accommodate households where no occupants are able to maneuver a waste cart due to physical or geographical limitations by allowing the use of official overflow bags without a wheeled cart or by the use of a special Town issued 18 gallon wheeled cart for the annual fee \$156. Said policy is incorporated within the attached document entitled Waste Cart Waiver Application for Hybrid-Pay-As-You-Throw.

Aye: Neil Wishinsky, Nancy Daly, Benjamin J. Franco, Nancy Heller, Bernard Greene

SENIOR TAX EXEMPTION STUDY COMMITTEE

Question of establishing the composition and scope of a committee to study proposed enhanced tax relief for senior homeowners with modest incomes.

Selectman Franco stated that this committee relates to Article 33 of last Town Meeting. There is a draft charge presented and he asked the Board to review it. He added that Chief Assessor Gary McCabe feels that the charge encompasses the intent of the Article.

There was no vote.

SANCTUARY CITY

Discussion of Brookline's Status as a "Sanctuary City" and Compliance with Federal Immigration Enforcement Policy.

Chairman Wishinsky stated that there is a lot of interest and the Board has received many phone calls and emails relating to the Town's Sanctuary City status. What does it mean, there appears to be no standard definition. Town Meeting has addressed this twice; one with a resolution in 1985 that focused on refugees from El Salvador, Haiti and Guatemala; this was narrowly focused. In 2006 Town Meeting broadened the resolution noting the commitment of a sanctuary Town and expands it to relate to all undocumented immigrants, incorporating Homeland Security language, and pending legislation at that time as well as taking out the use

In Board of Selectmen
Tuesday, January 3, 2017
Page 7 of 9

of the words illegal and aliens when addressing immigrants. It does not get into town policy and activities of the Police Department. Since that time, ICE (Immigration and Customs Enforcement) and customs has stepped up enforcement. We are looking at neighboring communities and their policies, which is of particular concern due to the incoming President and his platform on immigration.

Police Chief O'Leary gave a rundown on their current practice.

In 2012 their procedure in handling warrants has changed. The ICE Act and Secure Communities Act prompted the change. Now when we make an arrest of any subject, they are fingerprinted. Those fingerprints got to the State's database, then to the FBI and on to ICE, where the fingerprints are processed for identification of the person arrested. When ICE has any action on the individual they issue an arrest warrant, and is handled similar to how we handle out-of-state warrants. ICE determines whether they want to come in and pick up the individual or not. They are then arraigned in federal court.

Another practice ICE determines is whether or not they will come pick that person up; the Brookline PD does not doing anything to them at this point, they don't set bail, but informs the bail officer that there is an ICE detainer placed on the individual. The Court decides whether to hold them or not and ICE has 48 hours to pick them up. The Brookline PD does not inquire about a person's immigration status or participate in raids; there may have been one back in the 1980's. They may participate if there is a threat to the community to ensure public safety is upheld. If someone is a victim of a crime, we support them regardless of their residency status and ask if they want us to contact their consulate. Our focus is on those with long criminal records, not people with non-criminal offenses.

Some neighboring communities hold the subjects on arrest warrants and ICE detainers but set criteria on ICE detainers. You can hold someone based on legitimate law enforcement not based on immigration status. Newton does not inquire immigration status but can hold someone on a felony charge or if posing a threat to the public. These rules were put in place after Brookline's last rules and regulations were drafted.

Selectman Daly is concerned about people that are either involved in a domestic dispute or other kind of dispute where both individuals are arrested; the victim may get fingerprinted and files sent through the various agencies.

Also, people that are arrested under minor offenses, like traffic offenses. These individuals would be subject to the fingerprint process that may result in an ICE detainment. How can we make sure that these residents are not subject to that process?

Chief O'Leary replied that it would depend on the circumstances if someone does not produce a license, we would inquire on who that person is; if there is no license, they committed a violation and are subject to arrest.

Selectman Greene noted that individuals that are not a threat to the public or committed a felony crime would still be subject to the fingerprinting process and information sent on to

In Board of Selectmen
Tuesday, January 3, 2017
Page 8 of 9

ICE, which may result in a detainment; this is not what we want to do, and how can we address that. The incoming administration has promised a more aggressive approach; we need to protect our humanity to the people of the town.

The Chief replied that a search may not trigger further exploration. If that person came in illegally how would ICE know; there would be no record of them on their list.

Selectman Franco added that it appears once the fingerprints are sent to the State Police we have no control where they go from there.

Selectman Greene added that Boston's policy refers to the Boston Trust Act and relates to transparency tools. Also Town Meeting needs to realize there are separate issues with arrest procedures and urges Town Meeting to address those that are within Town Meeting's responsibility, like health services and Town services. He inquired if this review could be part of the accreditation process.

Town Meeting Member Marty Rosenthal spoke as the lead sponsor of the 2006 resolution and said that the ACLU model trust act is being proposed in other communities. The difference relates to judicial warrants vs administrative warrants being issued without a judge or probable cause. This model is being proposed in other communities.

Chief O'Leary added that no one is arrested that has not committed a crime; we will not keep people detained with respect to those who have not committed serious crimes; he added that he is not opposed to setting parameters.

Selectman Heller recommended looking beyond local communities on how they address the Town's Sanctuary City status. We may be doing some of the same things, but not as explicitly.

The Board recommended that the Diversity, Inclusion, and Community Relations Commission review policy and offer recommendations.

ANNUAL TOWN MEETING/ELECTION

Question of setting the dates for the Annual Town Meeting and Town Election.

Deputy Town Administrator Melissa Goff reviewed the proposed schedule. She noted that the schedule reflects a Tuesday, Thursday, Tuesday schedule.

February 3, 2017 Opening of the Warrant.

March 9, 2017 Closing of the Warrant.

May 2, 2017 Town Election.

May 23, 25, 30 and June 1st (if necessary) Town Meeting.

On motion it was,

In Board of Selectmen
Tuesday, January 3, 2017
Page 9 of 9

Voted to approve the proposed dates for the Annual Town Meeting and Town Election as presented.

Aye: Neil Wishinsky, Nancy Daly, Benjamin J. Franco, Nancy Heller, Bernard Greene

There being no further business, the Chair adjourned the meeting at 9:05 p.m.

ATTEST

Kate MacGillivray

From: Stephanie Orsini
Sent: Friday, January 13, 2017 10:16 AM
To: Kate MacGillivray
Subject: FW: Building Committee Paragraph

Stephanie Orsini

Office of the Town Administrator
617-730-2211

From: Robin Coyne [mailto:robin_coyne@psbma.org]
Sent: Monday, January 09, 2017 11:01 AM
To: Stephanie Orsini
Subject: Fwd: Building Committee Paragraph

Hi Stephanie,
Anthony Meyer has forwarded the name of the Student Rep. to the Building Committee for BHS Expansion. The SC will vote to add him to the membership on 1/19. The student's name is Nicholas Gerszten.

Robin

----- Forwarded message -----

From: Anthony Meyer <anthony_meyer@psbma.org>
Date: Mon, Jan 9, 2017 at 9:32 AM
Subject: Fwd: Building Committee Paragraph
To: Robin Coyne <robin_coyne@psbma.org>
Cc: Susan Wolf Ditkoff <susan_ditkoff@psbma.org>, Andrew Bott <andrew_bott@psbma.org>

Hi, Robin,

I'm happy to finally be able to tell you that we have a student representative for the BHS Building Committee. Nicholas Gerszten is an awesome senior of ours. Please let me know if you need more information. Below is Nicolas's statement of interest and my email letting him know he has been selected as our student rep.

I've copied Susan and Andrew here so that they are aware that we have our student representative.

Go, team,

Anthony

Anthony Meyer

Interim Headmaster
Brookline High School

----- Forwarded message -----

From: **Anthony Meyer** <anthony_meyer@psbma.org>
Date: Mon, Jan 9, 2017 at 9:29 AM
Subject: Re: Building Committee Paragraph
To: Nicholas Gerszten <nicholasgerszten@gmail.com>

Dear Nicholas,

Congratulations. We've selected you as our student representative to the BHS Building Committee. You bring both experience and perspective (as summarized in your statement) and a positive, engaged, smart way of being in the world from which everyone will benefit.

I'm going to forward your name to Robin Coyne, the person at town hall (in the school department) who organizes the School Committee calendar, docket, etc.

Thanks a lot for serving the school in this way.

Take care,

Meyer

Anthony Meyer
Interim Headmaster
Brookline High School

<nicholasgerszten@gmail.com> wrote:
Hi Mr. Meyer,

I would like to be considered for the position of student representative to the Building Committee associated with our renovation and expansion efforts. As a senior at Brookline High School, I am strongly invested in the cohesiveness and camaraderie that is present in our school community today, and will help ensure that those same positive attributes remain with this school as it expands. I have had many positive experiences participating in Brookline High School's student government as well as Brookline's Town government, having worked with selectmen on two separate occasions and attended meetings regarding the override of the proposition 2½ tax levy limit in 2015. Having lived behind the High School on Welland Road my whole life, I understand the issues that may arise regarding neighbors. Furthermore, I am uniquely positioned because I understand the desires of many different factions of the student body. I have participated in clubs, athletics, performing arts classes, multiple language classes, and a number of other opportunities this high school has to offer, and want to work so that in the future, our school will be able to continue to provide these unique experiences as a large school that has kept an intimate feel.

Thank you very much for your consideration,
Nicholas Gerszten

--

Robin Coyne, Executive Assistant
Brookline School Committee
333 Washington Street
Brookline, MA 02445
617-730-2430
robin_coyne@psbma.org

The substance of this message, including any attachments, may be confidential, legally privileged and/or exempt from disclosure pursuant to Massachusetts law. It is intended solely for the addressee. If you received this in error, please contact the sender and delete the material from any computer.



Dana Estate Catering

TOWN OF BROOKLINE APPLICATION FOR A TEMPORARY ALL KINDS ALCOHOLIC BEVERAGES SALES LICENSE

Date: 1/3/17

I hereby make application for a TEMPORARY ALCOHOLIC BEVERAGE LICENSE for the purpose of selling and dispensing ALL KINDS alcoholic beverages permitted by law at a
Birthday Party

(state whether meeting, banquet, concert, picnic, wedding, etc.)

Which is to be held by PINE MANOR COLLEGE
(Name of Non-Profit Organization)

400 HEATH STREET, CHESTNUT HILL, MA 02467
(Address of Non-Profit Organization)

a NON-PROFIT organization, on the 28th day of January 2017

between the hours of 6:00PM – 11:00 PM at the following described place:

FERRY FOYER

[NOTE: Under state law, temporary licensees may not sell alcoholic beverages between the hours of 2 a.m. and 8 a.m.]

State law permits issuance of a temporary license to sell alcohol only to the responsible manager of an organization.

The above organization represents and warrants that the following individual is the organization's responsible manager:

Name: Michelle Freedman Address: 400 Heath St. Chestnut Hill, MA 02467
Title: Dir. of Special Events Date of Birth: 4/15/1982
Telephone number(s): (24-hour contact information): 215-262-7269
Email address(es): MFreedman@pmc.edu

Complete name and address of the officers of the organization applying:

Name: Tom O'Reilly Title: President Address: 400 Heath St., Chestnut Hill, MA 02467
Name: Richard Regan Title: VP Finance Address: 400 Heath St., Chestnut Hill, MA 02467



Dane Estate Catering

- 1) How many cases or barrels, etc of alcoholic beverages are to be available for sale?

Please specify by type of alcohol. FULL OPEN

7 CASES OF BEER, 33 BOTTLES OF WINE, 14 BOTTLES OF ASSORTED LIQUOR

- 2) What is the maximum number of people to attend? 70

- 3) What is the age group of people to attend? 25-75

- 4) Are you charging an admission fee? no

- 5) How will alcoholic beverages be dispensed or served and by whom? Please state the names, addresses and telephone numbers of all person(s) serving alcoholic beverages.

TIPS Certified Servers

- 6) State whether or not the person(s) dispensing or serving alcohol received TIPS certification or equivalent safe-service-of-alcohol training, and the date(s) of any such certification or training. (PLEASE ATTACH DOCUMENTATION PERTAINING TO SUCH CERTIFICATION OR TRAINING.)

See Attached

- 7) If any attending are under age 21, what method will be used to check I.D. and what procedures will be followed to make certain that those under age 21 are not served and are not allowed to consume alcoholic beverages? Checking ID on site

- 8) Will a police detail or other types of security be provided? N/A

If "yes" what type and how many? N/A

Note: Police details are arranged for by contacting the Brookline Police Department.

- 9) If different from the responsible manager identified above, please state the name, address, age and 24-hour contact information of the official employee or representative of the organization who will be physically present at the event and who had been duly authorized by the organization to be responsible for supervising the event to ensure compliance with all applical federal, state and local laws, regulations, ordinances and conditions on the license and the mainteance of order and decorum:

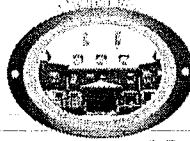
(Name)

(Address)

(Date of Birth)

Telephobe number(s) (24-hour contact information): _____

Email address(es): _____



Dane Estate Catering

- 10) Does the organization have a pending application for a liquor license as a common victualler, innholder or club? Is the premises for which a temporary license is sought already the subject of a liquor license? _____ Yes _____ X _____ No
- 11) Please describe the portion(s) of the premises where the sale, storage and/or furnishing of alcohol will take place, including a specification and description of all indoor and outdoor portions of the premises (e.g., in the case of a function, table areas, bars, dance floors, tented area, etc.):

FERRY FOYER – 1 BAR SETUP

Town Property Use: In the event that the applicant seeks to use a Town property in connection with the event that is the subject of this application, this application must be accompanied by proof that the applicant has secured and that there is in effect during the period of time for which the license is sought, a general liability policy naming the Town as an additional insured, or if the general liability policy exempts alcohol-related incidents or occurrences, a liquor liability policy naming the Town as an additional insured. By signing this application, the organization and its officers, employees, agents and representatives absolve the Town and its officials, officers, employees, agents and representatives from all liability in connection with the applicant's proposed use. By signing this application, the organization agrees to indemnify the Town for any damage to the Town's personal and real property resulting from the use, and agrees to indemnify the Town for any expenses that Town incurs in restoring the property to its condition prior to the use (in excess of any routine cleaning and maintenance service the Town would ordinarily have performed irrespective of the use.)

Cerification: I certify that I, as the responsible manager of the organization, have been duly authorized to apply for this license of behalf of the organization and that I will be responsible for the organization's compliance with all the applicable federal, state and local laws, regulation, ordinances and conditions on the license and for the mainenance of order and decorum at the event.

Michelle Freedman

Signature of Responsible Manager



Dane Estate Entering

TIPS On Premise SSN: XXX-XX-XXXX
 Issued: 2/12/2015 Expires: 2/1/2018
 ID#: 3918281 D.O.B.: XX/XX/XXXX

JONATHAN GENTILE
 13 W End Ave
 Middleboro, MA 02346-1920

For service visit us online at www.gettips.com
 Michael Marcantonio, 64

TIPS On Premise SSN: XXX-XX-XXXX
 Issued: 2/12/2015 Expires: 2/1/2018
 ID#: 3918267 D.O.B.: XX/XX/XXXX

ASHLEY R TIBBETTS
 13 W End Ave
 Middleboro, MA 02346-1920

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 Michael Marcantonio, 64

TIPS On Premise SSN: XXX-XX-XXXX
 Issued: 2/12/2015 Expires: 2/1/2018
 ID#: 3918272 D.O.B.: XX/XX/XXXX

ANDREW B LEFEBURE
 13 W End Ave
 Middleboro, MA 02346-1920

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TIPS On Premise SSN: XXX-XX-XXXX
 Issued: 2/12/2015 Expires: 2/1/2018
 ID#: 3918279 D.O.B.: XX/XX/XXXX

MICHAEL F CONNOLLY
 13 W End Ave
 Middleboro, MA 02346-1920

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TIPS On Premise SSN: XXX-XX-XXXX
 Issued: 2/12/2015 Expires: 2/1/2018
 ID#: 3918274 D.O.B.: XX/XX/XXXX

WILLIAM M FORBES
 13 W End Ave
 Middleboro, MA 02346-1920

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TIPS On Premise SSN: XXX-XX-XXXX
 Issued: 2/12/2015 Expires: 2/1/2018
 ID#: 3918270 D.O.B.: XX/XX/XXXX

WILLIAM H FULLER
 13 W End Ave
 Middleboro, MA 02346-1920

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TIPS On Premise SSN: XXX-XX-XXXX
 Issued: 2/12/2015 Expires: 2/1/2018
 ID#: 3918266 D.O.B.: XX/XX/XXXX

JOHN L RHOADES
 13 W End Ave
 Middleboro, MA 02346-1920

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TIPS On Premise SSN: XXX-XX-XXXX
 Issued: 2/12/2015 Expires: 2/1/2018
 ID#: 3918271 D.O.B.: XX/XX/XXXX

CONNOR J REAGAN
 13 W End Ave
 Middleboro, MA 02346-1920

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Dune Estate Catering

TIPS
On Premise SSN: XXX-XX-XXXX
Issued: 2/12/2015 Expires: 2/1/2018
ID#: 3918280 D.O.B.: XX/XX/XXXX

NICHOLAS G WHITEMORSE
13 W End Ave
Middleboro, MA 02346-1920

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TIPS
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Issued: 2/12/2015 Expires: 2/1/2018
ID#: 3918273 D.O.B.: XX/XX/XXXX

CORY M WASYLOW
13 W End Ave
Middleboro, MA 02346-1920

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TIPS
On Premise SSN: XXX-XX-XXXX
Issued: 2/12/2015 Expires: 2/1/2018
ID#: 3918277 D.O.B.: XX/XX/XXXX

DYLAN M CERREIRO
13 W End Ave
Middleboro, MA 02346-1920

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TIPS
On Premise SSN: XXX-XX-XXXX
Issued: 2/12/2015 Expires: 2/1/2018
ID#: 3918276 D.O.B.: XX/XX/XXXX

HEATHER M LEARNARD
13 W End Ave
Middleboro, MA 02346-1920

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TIPS
On Premise SSN: XXX-XX-XXXX
Issued: 2/12/2015 Expires: 2/1/2018
ID#: 3918268 D.O.B.: XX/XX/XXXX

JOSEPH B OSBORNE
13 W End Ave
Middleboro, MA 02346-1920

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Michael Marcantonio, 64

TIPS
On Premise SSN: XXX-XX-XXXX
Issued: 2/12/2015 Expires: 2/1/2018
ID#: 3918269 D.O.B.: XX/XX/XXXX

ZACHARY J BOURGET
13 W End Ave
Middleboro, MA 02346-1920

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Michael Marcantonio, 64

TIPS
On Premise SSN: XXX-XX-XXXX
Issued: 2/12/2015 Expires: 2/1/2018
ID#: 3918275 D.O.B.: XX/XX/XXXX

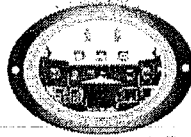
MATTHEW S PETTY
13 W End Ave
Middleboro, MA 02346-1920

For service visit us online at www.gettips.com
Michael Marcantonio, 64

TIPS
On Premise SSN: XXX-XX-XXXX
Issued: 2/12/2015 Expires: 2/1/2018
ID#: 3918278 D.O.B.: XX/XX/XXXX

ALICIA J HATHAWAY
13 W End Ave
Middleboro, MA 02346-1920

For service visit us online at www.gettips.com
Michael Marcantonio, 64



Dane Estate Catering



Commonwealth of Massachusetts
Executive Office of Public Safety and Security
Department of Fire Services
Office of the State Fire Marshal



Certificate of Completion

This certifies that

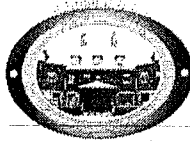
Michelle Freedman

Successfully completed the Crowd Manager Training Program
In accordance with 527 CMR, sec. 10.13(d) – Designation of a Crowd Manager

Date issued: May 3, 2014

Expires: May 3, 2017
Certificate #: gW9OZ98NR94gM0k

Stephen D. Coan
State Fire Marshal



Dane Estate Catering



Commonwealth of Massachusetts
Executive Office of Public Safety and Security
Department of Fire Services
Office of the State Fire Marshal



Certificate of Completion

This certifies that

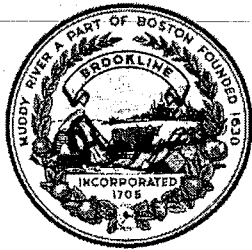
Matt Hichborn

Successfully completed the Crowd Manager Training Program
In accordance with 827 CMR, sec. 10.13(d) - Designation of a Crowd Manager

Date issued: October 24, 2014

Expires: October 24, 2017
Certificate #: BeSE8KaJW43Xa7a

Stephen D. Coan
State Fire Marshal



BROOKLINE POLICE DEPARTMENT
Brookline, Massachusetts

DANIEL C. O'LEARY
CHIEF OF POLICE

To: Chief Daniel O'Leary

From: Lieutenant Derek Hayes

Re: Pine Manor College Temp 1-Day License: 01-28-17

Date: January 5th, 2017

Sir,

On behalf of Pine Manor College, Michelle Freedman, Director of Special Events, has applied for a Temporary All Kinds of Alcoholic Beverages License for a birthday party scheduled for Saturday, January 28th, 2017, between 6pm and 11pm. The event will be held in the Ferry Foyer which is located on campus at 400 Heath St.

Michelle Freedman (781) 735-1982 Phone (781) 735-1982 will be the responsible manager on site for this event and will ensure compliance with all applicable Federal, State and local laws, regulations, ordinances, and any conditions on the permit. Copies of the event staff Crowd Manager Certificates were submitted.

This event is expecting no more than sixty (70) attendees ages 25-75. This event will have available to attendees over the age of 21 years, all kinds of alcoholic beverages to be served by TiPS certified staff. Copies of their TiPS certifications were provided. Available for sale will be seven cases of beer, thirty three bottles of wine and assorted liquors.

The Pine Manor College campus provides sufficient off street parking for this event.

I see no reason to deny this application.

Respectfully Submitted,

Lieutenant Derek Hayes



SPECIAL USE PERMIT

APPLICANT: Boston Athletic Association (BAA)
185 Dartmouth Street, 6th Floor
Boston, MA 02116

EVENT: 2017 BAA Marathon

EVENT LOCATION: Beacon Street, Brookline, MA

EVENT DATE: April 17, 2017

CONTACT PERSON: Thomas Grilk, Executive Director
(617) 236-1652

In accordance with your request for permission to operate the BAA Marathon on Beacon Street in Brookline, Massachusetts ("Beacon Street") on April 17, 2017, including permission to reasonably control and utilize Beacon Street and adjacent sidewalks and other portions of the public way subject to oversight by the Brookline Police Department in order to conduct the race in a safe and controlled manner and to locate water stations, portable restroom facilities, Red Cross station, computer chip timing mats and other items reasonably related to the administration of the Marathon, the Boston Athletic Association is granted a permit for the use of said areas upon the following terms and conditions:

1. BAA agrees to comply with all provisions of local, state and federal law in conducting the Event;
2. BAA agrees that this permit is only valid for the date, time, place and purpose specified above and is only valid when signed by an authorized representative of BAA;
3. BAA agrees to indemnify, defend and hold harmless the Town of Brookline, its officers, employees and agents against any and all claims, awards, demands, actions, lawsuits, damages or judgments for personal injury, death or property damage of any kind whatsoever arising out of the operation of the Event including, but not limited to, claims arising under Massachusetts General Laws Chapters 84 and 258; excepting only such injury or damage resulting from willful acts of the Town's officers, employees or agents;
4. BAA agrees to obtain and maintain, in full force and effect for the duration of the Event, but also including any additional period of time that the BAA requires to install and remove all its equipment and other items from the public way, a general liability insurance policy with coverage in amounts not less than \$2,000,000 per person/\$2,000,000 per occurrence for personal injuries and accidental death, not less than \$500,000 per occurrence for property damage, and excess liability coverage in the amount of \$5,000,000.00. BAA shall provide the Town with a certificate of insurance

which shall name the Town of Brookline an "additional insured" on any such policy of insurance. Any such policy shall be written on an occurrence basis and shall not be a "claims made" policy. All policies are to be written by insurance companies licensed to do business in the Commonwealth of Massachusetts and acceptable to the Town of Brookline.

5. Pursuant to the provisions of G.L. c. 44, s. 53A, the BAA agrees to make an unrestricted gift in the amount of \$69,000.00 to the Town of Brookline prior to April 17, 2017, which shall be deposited in the Town's General Fund.
6. Immediately following the event, BAA agrees to restore the site to the same condition that the site was in immediately prior to its use by the BAA and to remove all equipment and other items related to the event from the public way.
7. BAA agrees obey the reasonable orders and directives of police officers, firefighters, Department of Public Works employees or emergency services personnel of the Town of Brookline with respect to public safety, traffic control, crowd control and the placement or relocation of persons, vehicles or any other objects associated with the Event.

TOWN OF BROOKLINE,

**Board of Selectmen,
By,**

Town Administrator

Chief of Police

Date: _____

Date: _____

I, the undersigned, having authority to execute this permit in the name of the Boston Athletic Association, agree on behalf of the Boston Athletic Association, as a condition of receiving this permit, to comply with the above stated conditions and requirements.

Signature

Name & Title

Date:

(Attach Certificate of Vote or Other Proof of Authorization)



Boston Athletic Association

185 DARTMOUTH STREET, 6th FLOOR, BOSTON, MASSACHUSETTS 02116
617.236.1652 www.baa.org

August 15, 2016

Neil Wishinsky, Chair
Board of Selectmen
Town of Brookline
333 Washington Street, 6th Floor
Brookline, Massachusetts 02445

Re: The 2017 Boston Marathon Parade Permit

Dear Chair Wishinsky:

The 121st running of the B.A.A. Boston Marathon is scheduled for Patriots' Day, Monday, April 17, 2017 and we look forward to working with you toward another exciting celebration of this great event. In order for the Boston Athletic Association to conduct a safe and successful Marathon in Boston on April 17, 2017, I respectfully request that a *Parade Permit or Permission* be granted to the Boston Athletic Association.

Our vision for 2017 is the same as 2016, to have four waves of 7,500 runners, working within the same roadway footprint utilized since 2006 thus not impacting any additional roads.

The current recommendation for start times for the various divisions are as follows:

- 8:50am – Mobility Impaired
- 9:17am – Wheelchair (men)
- 9:19am – Wheelchair (women)
- 9:22am – Handcycle
- 9:32am – Elite Women
- 10:00am – Elite Men and Wave 1
- 10:25am – Wave 2
- 10:50am – Wave 3
- 11:15am – Wave 4

All this is subject to further review, discussion and decision.

Parade Permit Request – Brookline
Page Two

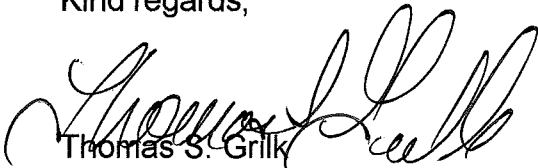
And as a formal matter, I note, as usual, that this authorization should include the right to exclusively control and utilize the course roadway and adjacent sidewalks and other appropriate areas, as determined in our planning sessions, to conduct the race in a safe and controlled manner. Included should be the permission to erect necessary course signage, locate the official B.A.A. water stations, port-o-johns, Red Cross stations, computer chip timing mats, mile markers, and other official functions, the locations of which are outlined on the attachments herein. As in previous years, the fluid stations will be staffed by B.A.A. volunteers and the first-aid stations will be managed by the American Red Cross, both under the auspices of the Boston Athletic Association.

The Town of Brookline is named as an additional insured on our Marathon liability insurance policy, and a *certificate of insurance* is included with this mailing.

We would like to be included on an upcoming Agenda to start a dialogue to discuss and resolve any and all of your concerns regarding the 2017 race.

As always, we appreciate the support of the Town of Brookline and look forward to a successful and safe running of the 2017 Boston Marathon.

Kind regards,



Thomas S. Grilk
Executive Director

Enclosures

cc: Mel Kleckner, Town Administrator
Daniel O'Leary, Chief of Police
Robert J. Ward, Acting Fire Chief



CERTIFICATE OF LIABILITY INSURANCE

 DATE (MM/DD/YYYY)
12/14/2016

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Willis of Massachusetts, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA		CONTACT NAME: PHONE (A/C, No, Ext): 1-877-945-7378 E-MAIL: certificates@willis.com ADDRESS:		FAX (A/C, No): 1-888-467-2378	
		INSURER(S) AFFORDING COVERAGE		NAIC #	
		INSURER A: National Casualty Company		11991	
INSURED Boston Athletic Association 185 Dartmouth Street, 6th Floor Boston, MA 02116		INSURER B:			
		INSURER C:			
		INSURER D:			
		INSURER E:			
		INSURER F:			

COVERAGES

CERTIFICATE NUMBER: W1802179

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:	Y		6L-KKO-00000064356-00	06/30/2016	06/30/2017	EACH OCCURRENCE \$ 2,000,000
	DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000						
	MED EXP (Any one person) \$ 5,000						
	PERSONAL & ADV INJURY \$ 2,000,000						
							GENERAL AGGREGATE \$ 2,000,000
							PRODUCTS - COMP/OP AGG \$ 2,000,000
							\$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			6LXKO00000064357-00	06/30/2016	06/30/2017	COMBINED SINGLE LIMIT (Ea accident) \$
	BODILY INJURY (Per person) \$						
	BODILY INJURY (Per accident) \$						
	PROPERTY DAMAGE (Per accident) \$						
							\$
A	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ 5,000,000
	AGGREGATE \$						
							\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE OTH-ER
	E.L. EACH ACCIDENT \$						
	E.L. DISEASE - EA EMPLOYEE \$						
	E.L. DISEASE - POLICY LIMIT \$						

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate Holder is Additional Insured with respects the B.A.A. Half Marathon (October 9, 2016) and B.A.A. Boston Marathon (April 17, 2017) and all related events.

Coverage is primary and non-contributory, Excess Liability is follow form.

CERTIFICATE HOLDER

CANCELLATION

Town of Brookline
 Brookline Selectmen
 333 Washington Street
 Brookline, MA 02446

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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The historic course starts on Main Street in the rural New England town of Hopkinton and follows Route 135 through Ashland, Framingham, Natick, and Wellesley to where Route 135 joins Route 16. It continues along Route 16 through Newton Lower Falls, turning right at the fire station onto Commonwealth Avenue, which is Route 30. It follows Commonwealth through the Newton Hills, bearing right at the reservoir onto Chestnut Hill Avenue to Cleveland Circle. The route then turns left, onto Beacon Street continuing through Kenmore Square, and under Massachusetts Avenue. The course turns right onto Hereford Street (NOTE: against normal traffic flow) then left onto Boylston Street, finishing near the John Hancock Tower in Copley Square.

ion of this map may be reproduced without permission of the Marathon® B.A.A. Marathon™ and the B.A.A. Unicorn logo Boston Athletic Association. Use of these trademarks without i Athletic Association is prohibited.

BOSTON MARATHON®

Official JetBlue Course Map

8. - 6

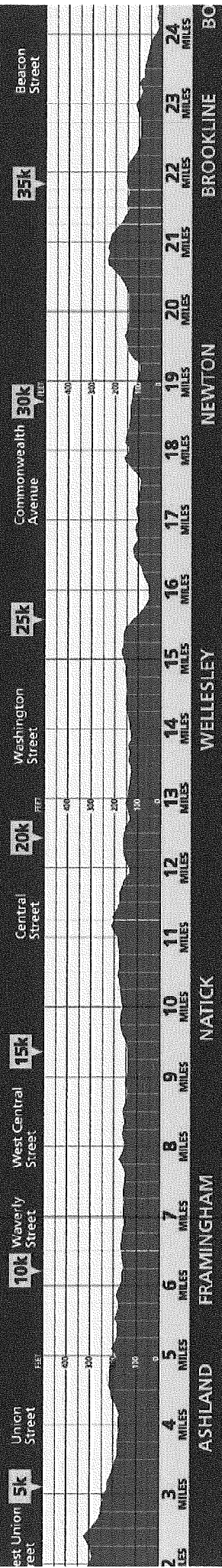
Gatorade and Poland Spring are available to runners at every mile mark along the course and at the finish line.



ENDURANCE



ASSORT
WORLD MARATHON
MAJORS
TOKYO
LONDON
BERLIN
CHICAGO
NEW YORK



RACE DAY STREET CLOSINGS

Monday, April 18, 2016:

- From 5:00 AM: streets in the vicinity of Boston Common
- From 6:30 AM: streets in the vicinity of Copley Square
- From 8:00 AM: all streets east of Massachusetts Avenue (as well as Massachusetts Turnpike, Exit 22.
- From 8:00 AM all streets west of Mass Ave., in the Kenmore Square, Audubon Circle area.
- From 8:30 AM: all streets in the Brighton area leading into the route

Boston Common- 5:00 Am

- Tremont street: from Court Street to Boylston Street
- avery street: from Washington Street to Tremont Street
- west street: from Washington Street to Tremont Street
- temple place: from Washington Street to Tremont Street
- winter street: from Washington Street to Tremont Street
- park street: from Beacon Street to Tremont Street
- bromfield street: from Washington Street to Tremont Street
- beacon street: from Somerset Street to Tremont Street
- cambridge street (inbound): from New Sudbury Street to Tremont Street

BACK BAY AREA- 6:30 AM

- Boylston St.: from Hereford to Arlington St.

BACK BAY AREA- 8:00 am

- Berkeley Street: from St. James Avenue to Newbury Street.
- Clarendon Street: from St. James Avenue to Newbury Street.
- Dartmouth Street: from St. James Avenue to Newbury Street.
- Exeter Street: from Newbury Street to Huntington Avenue.
- ring road: from Huntington Avenue to Boylston Street.
- Fairfield Street: from Newbury Street to Boylston Street.
- Gloucester Street: from Newbury Street to Boylston Street. .
- Providence Street: from Arlington Street to Berkeley Street. (BEMS vehicles only)
- Trinity Place: from St. James Avenue to Massachusetts Turnpike on ramp.

BACK BAY AREA- 8:00 am

- Boylston St.: from Massachusetts Avenue to Arlington Street.
- Newbury Street: from Arlington Street to Charles Gate East.
- St. James Avenue: from Arlington Street to Dartmouth Street.
- Huntington Avenue (outbound): from Dartmouth Street to Belvidere Street.
- Stuart Street: from Arlington Street to Dartmouth Street.
- Blagden Street: from Huntington Avenue to Exeter Street
- Berkeley Street: from Columbus Avenue to Newbury Street.

- Clarendon Street: from Commonwealth Avenue to Columbus Avenue.
- Dartmouth Street: from Commonwealth Avenue to Columbus Avenue.
- Exeter Street: from Commonwealth Avenue to Huntington Avenue.
- Fairfield Street: from Commonwealth Avenue to Boylston Street.
- Gloucester Street: from Commonwealth Avenue to Boylston Street.
- hereford: from Commonwealth Avenue to Boylston Street.
- Dalton Street: from Belvidere Street to Boylston Street.
- Belvidere Street: from Huntington Avenue to Dalton Street.

Kenmore AREA- 8:00 am

- Beacon Street: from Park Drive to Commonwealth Avenue
- Brookline Avenue: from Lansdowne Street to Commonwealth Avenue
- Newbury street extension: from Brookline Avenue to Charlesgate west
- Commonwealth Avenue (inbound): from BU Bridge to Gloucester Street
- Commonwealth Avenue (outbound): from Hereford Street to Deerfield Street
- Kenmore Street: from Newbury Street Ext. to Comm. Ave. outbound
- raleigh Street: from Beacon Street Ext. to Comm. Ave. outbound

BRIGHTON AREA- 9:00 am

Commonwealth Avenue:

- From Beacon Street to Gloucester Street and from Newton City Line, (Lake Street), to Chestnut Hill Avenue.

Beacon Street:

- From Chestnut Hill Avenue to Brookline town line (Cleveland Circle). The entire length of Beacon Street in Brookline is closed since it is part of the race's route.

Chestnut Hill Avenue:

- From Commonwealth Avenue to Brookline town line, (Ayr Road).

ROAD CLOSURES – COURSE

- Hopkinton 7:00AM – 2:00 PM
- Ashland 7:15AM – 2:15 PM
- Framingham 8:30AM – 2:45 PM
- Natick 8:30AM – 3:15 PM
- Wellesley 8:30 AM – 3:45 PM
- Newton 8:45 AM – 4:45 PM
- Brookline 9:15AM – 5:45 PM
- Boston Variable - 7:00 PM

2016 BOSTON MEDICAL STATION LIST

<u>City/Town</u>	<u>Station#</u>	<u>Main Road</u>	<u>Cross Street</u>	<u>Miles/Side</u>	<u>Intersection</u>
Ashland	1	Rt. 135 Union St.	at Summer Street	3.3	Left After
	2	904 Waverly	at Winter St. (Parking lot)	5.4	Right After
Framingham	3	Rt. 135 Waverly St.	Beaver Street In parking lot just before BK	6.9	Right After
Natick	4	Rt. 150 W. Central St.	Roch Brothers Parking Lot	8.6	Right Before
Natick	5	Rte. 135	Natick Senior Center		Right After
Wellesley	6	Rt. 135 Central St.	at Pond Street	11.8	Right Before
	7	Rt. 16 Washington St.	at Rt. 135 East-Wellesley Ave.	13.4	Right Before
Wellesely	8	Rt. 16 Washington St.	Across from Maugus Rest 300 Washington Street	14.7	Left Before
	9	Rt. 16 Washington St.	at Walnut Street	15.3	Right On
Newton	10	Rt. 16 Washington St.	Northland Parking Lot	16.6	Right
	11	Rt. 30 Comm. Ave.	after right turn from Washington Street, on divider Across from Fire Station	17.5	Left After
	12	Rt. 30 Comm. Ave.	at Chestnut Street	18.3	Left Before
Newton	13	Homer and Comm Ave	City Hall grassy lot	19.3	Right After
	14	Rt. 30 Comm. Ave.	at Centre Street @ Benches	19.9	Left Before
	15	Rt. 30 Comm. Ave.	at Grant Avenue	20.4	Left After
	16	Rt. 30 Comm. Ave.	at Hammond Street	20.8	Left Before
	17	2045 Comm. Ave.	College Road	21.1	Right At
Boston-	18	Rt. 30 Comm. Ave.	Grass lawn at Thomas Moore Drive/BC Campus	21.5	Right After
Brighton	19	Comm. Ave.	Chestnut Hill Drive Across from Reservoir Tower Apts.	22.0	Right At
	20	Beacon Street	Cleveland Circle/DD	22.4	Right After

8. - 10

Brookline	21	Beacon Street	at Dean Road (Church)	22.8	Right	On
	22	Beacon Street	at Washington Street at bus stop w/benches	23.2	Left	After
	23	Beacon Street	at Harvard Street (Bank)	23.9	Right	After
	24	Beacon Street	1163 at Kent Street (Temple)	24.3	Right	On
Boston	25	Beacon Street	at Park Drive on road	24.8	Right	On
	26	Comm. Ave.	Charlesgate, under overpass	25.5	Right	Before



Boston Athletic Association

185 DARTMOUTH STREET, 6th FLOOR, BOSTON, MASSACHUSETTS 02116
617.236.1652 www.baa.org

February 19, 2016

Mr. Neil Wishinsky, Chair
Board of Selectmen
Town of Brookline
333 Washington Street, 6th floor
Brookline, MA 02445

Dear Mr. Wishinsky:

Planning is well underway for the 120th Boston Marathon on Monday, April 18, 2016. This year's race promises to be a particularly exciting local, national and international sporting event as 30,000 athletes and many thousands more friends and family from around the world will join us for all the exciting festivities on Patriots' Day Weekend.

The Boston Athletic Association, through the generous support of our principal sponsor, John Hancock Financial Services, will continue to underwrite the significant expenses of logistical course support to the Marathon communities, through planning and cooperation with the Massachusetts Executive Office of Public Safety and other federal, state, and local public safety agencies.

In recent years the B.A.A. has made a series of three-year commitments to the marathon cities and towns, identifying to the cities and towns and to the Commonwealth what the B.A.A. proposes to provide by way of financial support annually over each three year period. We now look forward to the period of 2016-2018. The Town of Brookline was paid \$50,000 for 2013. The amount that had been specified for 2014 was originally \$53,000. However, given the changes in circumstances after the events of 2013, and the increase in the field size for 2014, the amount that was paid by the B.A.A. to the Town of Brookline for 2014 was \$69,000.

Given all of the procedures put in place over the past two years, and given the continuing need for enhanced security, our thought for this year was to again make a contribution of \$69,000 to the Town of Brookline, as we did in 2015. We anticipate funds for 2016 will be sent on or around March 10th. The size of the field of athletes will remain at 30,000. We would propose to make that same contribution for the 2017 Marathon—assuming no material change in circumstances—and increase the contribution for 2018 to \$71,100.

As agreed in past discussions, it is in the best interest of each community to determine the use and distribution of the B.A.A. contributions, however, it is our continued hope that available funds will be allocated to local youth and community programs whenever possible.

The B.A.A. is both pleased and proud to commit such an unprecedented and noteworthy level of support to the Town of Brookline, totaling \$209,100 over the next three years. On behalf of all of us at the Boston Athletic Association, thank you again for your support and commitment to the Boston Marathon. We look forward to working with you and to our continued mutual success.

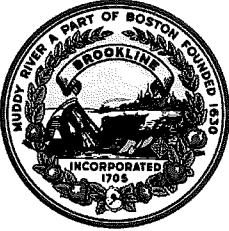
Sincerely,

A handwritten signature in cursive script, appearing to read "Thomas S. Grilk".

Thomas S. Grilk
Executive Director

Encl: a/s

CC: Mr. Melvin Kleckner, Town Administrator



TOWN of BROOKLINE

Massachusetts

HUMAN RESOURCES OFFICE
333 Washington Street
Brookline, MA 02445
(617) 730-2120
www.BrooklineMA.gov

Sandra A. DeBow-Huang, Director
Human Resources Office

January 13, 2017

TO: Neil Wishinsky, Chair, Board of Selectmen
Mel Kleckner, Town Administrator
Sean Lynn-Jones, Chair, Advisory Committee

FROM: Sandra DeBow-Huang, Director
Human Resources Offices

SUBJ: Reserve Fund Transfer Request

We respectfully request a reserve fund transfer in the amount of \$210,000 to fund the Human Resources budget for outside Labor and Employment Counsel through the end of FY2017, specifically for the months November 2016 through June 2017.

Similar to last year, the high costs for outside counsel are due in large part to the costs of ongoing litigation in Federal Court; main table negotiations for the AFSCME and Police collective bargaining agreements; and costs of challenging two unusual requests for unemployment.

Litigation costs: The Town has a case that has just been moved from the Mass Commission Against Discrimination (MCAD) to Federal court. This matter has been disputed at lower, administrative levels since 2012 and is now going to trial. We are continuing to try to settle this matter but prior attempts have been unsuccessful. As we move closer to trying the case (Spring 2017), there will be substantial discovery costs if the matter does not settle. We have also had two atypical unemployment cases for the two employees who were terminated in October 2015 for significant misconduct. The Town challenged the employee's application for unemployment. The Div. of Unemployment Assistance denied the employees' claims due to the misconduct and they are each on their second level of appeal. These two employees have also filed for arbitrations, scheduled for winter and spring 2017. We anticipate each of those arbitrations will last four to five days with a cost of \$1200 per day and several days for writing the decision, as well as the cost for our labor attorney (a conservative estimate of \$15,000- \$20,000 ea).

The Town's Office of Human Resources is currently working closely with the AFSCME Union to resolve several matters that have arisen in a department. In one instance, the employee has continued to

engage in increasingly insubordinate conduct despite the Town's attempt to provide counsel and less punitive corrective action. Now that we are on a course of significant progressive discipline we continue to work with the union and the employee to get on a more constructive path to salvage the employment relationship. Unfortunately, the employee is being counseled by an outside entity which is counseling the employee to refuse all of the Town and Union's efforts to resolve the matter. Consistent with state labor law, we continue to work to resolve the matter within the four corners of the contract. However, it is clear that this outside entity will litigate the matter once we address the matter through the grievance and arbitration process. To date we have already spent approximately \$15,000 in labor costs on this matter and we are only in the early stages of the grievance process.

The Human Resources Office continues to work to foster positive labor relations with the unions, particularly AFSCME, which has resulted in reduced costs associated with unfair labor claims and grievances.

Bargaining Costs. The Town and its unions are at the end of the bargaining cycle for each of the contracts. Earlier in Fiscal year 2017, we settled the Fire Contract which was proceeding through arbitration at the JLMC's,¹ a costly and protracted process. We also negotiated and settled the AFSCME Library contract. However, we continue to bargain at the main table with three bargaining groups: Police, AFSCME School Traffic Supervisors and the Teamsters (Dispatchers). In summary, Fiscal Year 2017 is a year in which our negotiation costs are higher than other years when we do not have such obligations.

Generally, our budget can absorb the uptick in the bargaining costs, but due to the other significant costs of the MCAD/Federal Court claim, the significant unemployment appeals, and the anticipated arbitrations we will continue to have significant legal costs through the last eight months of the fiscal year.

Request: Typically, our monthly costs hover around \$12,000-\$18,000 per month. For the first four months of Fiscal Year 2017, our monthly legal bills have averaged almost \$35,000 each month. We also will have administrative arbitration costs. We are hopeful that we will be able to resolve or manage some of these matters. Therefore, we anticipate our legal costs for the remainder of the fiscal year to be about \$180,000 to \$210,000.

We continue to work diligently with the Town Counsel's office to refer employment law matters that are not rooted in our collective bargaining agreements. We are actively working with the Assistant Town Administrator and Town Counsel to discuss a better way to fund expensive litigation, including the costs of outside investigators. And, we continue to improve our labor relations with each of our unions to resolve cases before they come to arbitration with improved communication and collaboration; proactively working with the Departments and unions rather than using outside labor counsel.

¹ Joint Labor Management Commission administers binding arbitration for Police and Fire Unions in Massachusetts.

TOWN OF BROOKLINE

Request for Reserve Fund Transfer

To the Board of Selectmen:

Date: January 6, 2017

It is hereby requested that you approve and transmit to the Advisory Committee the following Reserve Fund Transfer:

Department Human Resources Total Transfer Requested \$ 210,000

Org # 14201420 Object # 524020 Legal AMOUNT \$ 210,000

Org # _____ Object # _____ AMOUNT \$ _____

Org # _____ Object # _____ AMOUNT \$ _____

Org # _____ Object # _____ AMOUNT \$ _____

Org # _____ Object # _____ AMOUNT \$ _____

Description (or attach memorandum): Please see attached memo.


Sandra DeBow, Director of Human Resources

Approved:

Board of Selectmen

TOWN OF BROOKLINE, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2016

Powers & Sullivan, LLC

Certified Public Accountants



100 Quannapowitt Parkway

Suite 101

Wakefield, MA 01880

T. 781-914-1700

F. 781-914-1701

www.powersandsullivan.com

To the Honorable Board of Selectmen
Town of Brookline, Massachusetts

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Brookline, Massachusetts as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Town personnel, and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management of the Town of Brookline, Massachusetts, and is not intended to be and should not be used by anyone other than these specified parties.

Powers + Sullivan, LLC

December 7, 2016

TOWN OF BROOKLINE, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2016

TABLE OF CONTENTS

	PAGE
<i>Prior Year Comments – Resolved</i>	1
Fixed Asset Capitalization Policy	2
<i>Prior Year Comments - Unresolved</i>	3
School Department Revolving Funds	4
Student Activity Funds Reimbursements	4
<i>Current Year Comments</i>	5
Reporting of Other Post-Employment Benefits Trust Fund	6
<i>Informational Comments</i>	7
Future Government Accounting Standards Board (GASB) Statements for Pensions and OPEB.....	8
Documentation of Internal Controls – Federal Grants	8

Prior Year Comments – Resolved

10. - 5

The following comments were resolved during the current fiscal year. Please see the June 30, 2015 Management Letter for the complete original comments.

Fixed Asset Capitalization Policy

Prior Year Comments - Unresolved

School Department Revolving Funds

Prior Year Comment

The District operates several revolving funds which are authorized under Massachusetts General Law (MGL) Chapter 71, Section 47. The purpose of these funds is to account for the collection of fees and donations to be used for athletics, summer school, and other educational related programs.

The District experiences inconsistencies within the programs that relate to custody of assets including ticket stock related to athletic events, the reconciliation of activities prior to turnover, and the waiving of fees due to financial need, as examples.

Establishing defined procedures reduces the likelihood that individual program directors will implement their own internal controls and approval process, which may not coincide with the policy of the District.

Current Status

The School Department recognized this issue and in the FY17 budget added one FTE for a special revenue funds manager, however currently unfunded, to address this issue. The School Department feels that adding a staff member to focus on revolving funds, grants, and student activities transactions, revenue, reconciliations, and filings will improve the support required. The School Committee is in the process of approving policies to address meal charges, student fees, fines and charges, and student financial assistance.

Student Activity Funds Reimbursements

Prior Year Comment

Through our review of student activity transactions we noted areas in which we believe procedures should be modified to better conform to best practices and strengthen internal controls. Currently, when a reimbursement request is sent the Treasurer's Office the transfer to replenish the checking account is immediately made based on a review of transactions clearing the bank statement by the Treasurer's Office. These reimbursements are then subsequently included on a vendor warrant and approved by the Town Administrator and the Comptroller.

We believe that that the warrant should be approved prior to the transfer taking place as this disbursement is similar to all other expenditure transactions for which a warrant is prepared, reviewed and authorized.

We also believe that in following the Department of Elementary and Secondary Education guidelines, a formal reimbursement request, which is accompanied by invoices or other support for disbursements previously made from the checking account must be provided before any reimbursements are made.

Current Status

The School Department, beginning in May of 2016, is providing detailed supporting documentation relating to funds dispersed when requesting reimbursement into the checking account. However, the funding of these reimbursements is still occurring prior to approval of the warrant. The School Committee is in the process of developing policies to be in compliance with MGL Chapter 71, Section 47.

Current Year Comments

Reporting of Other Post-Employment Benefits Trust FundCurrent Year Comment

Since the implementation of GASB Statement #45, the Town has been required to report the liability for their future other postemployment benefit liability (OPEB) in the basic financial statements. To help mitigate this growing liability, the Town voted to establish an other post-employment benefits trust fund in November of 2009. The Town has contributed to the trust each year since its inception and, as of June 30, 2016, has a total trust fund net position of approximately \$30 million. The Town voted to have these funds managed by the Town's Retirement System and as a result has removed the assets from the Town's general ledger and the Treasurer's cashbook.

Recommendation

We recommend that the Town establish an other post-employment benefits trust fund in the general ledger and that the Treasurer maintains and reconcile these accounts as part of the monthly cash reconciliation process. This would include recording contributions, realized and unrealized gains and net position of the trust funds.

Informational Comments

Future Government Accounting Standards Board (GASB) Statements for Pensions and OPEB

Current Year Comment

The GASB has issued new pronouncements that will significantly affect the accounting and reporting requirements for Other Postemployment Benefits (OPEB). These new standards will start to phase in during 2017 and will substantially impact the Town's financial statements and will also affect the requirements for accumulating the necessary data to meet the reporting requirements.

The new standards that have been issued and their effective dates are as follows:

- The GASB issued Statement #74, Financial Reporting for Postemployment Benefit Plans Other Than Pensions, which is required to be implemented in 2017.
- The GASB issued Statement #75, Accounting and Financial Postemployment Benefits Other Than Pensions, which is required to be implemented in 2018.

See below for a brief summary of these new standards:

- GASB #74 and #75 will substantially change the reporting for other postemployment benefit liabilities and expenses. Changes in other postemployment benefit liability will be immediately recognized as other postemployment benefit expense or reported as deferred outflows/inflows of resources depending on the nature of the changes. Substantial changes to methods and assumptions used to determine actuarial information for GAAP reporting purposes will be required. Employers will report in their financial statements a net other postemployment benefit liability (asset) determined annually as of the measurement date. Net other postemployment benefit liability (asset) equals the total other postemployment benefit liability for the plan net of the plan net position. The other postemployment benefit liability is the actuarial present value of projected benefits attributed to past service. The plan net position is the accumulated plan assets net of any financial statement liabilities of the plan.

The Town should expect to record significant OPEB liabilities in the future. While these GASB's do not go into effect until 2017 and 2018, we wanted to make the Town aware of the impact that these new standards will have on financial statement reporting and disclosures.

Documentation of Internal Controls – Federal Grants

Current Year Comment

In December 2013, the U.S. Office of Management and Budget (OMB) issued *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) in an effort to (1) streamline guidance for federal awards while easing the administrative burden and (2) to strengthen oversight over the expenditure of federal funds and to reduce the risks of waste, fraud and abuse.

The Uniform Guidance supersedes and streamlines requirements from eight different federal grant circulars (including OMB Circular A-133) into one set of guidance. Local governments are required to implement the new administrative requirements and cost principles for all new federal awards and to additional funding to existing awards made after December 26, 2014 (fiscal year 2016).

In conformance with Uniform Guidance, the non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the

10. - 12

Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States (the Green Book) and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The COSO internal control framework is generally accepted as a best practice within the industry including the best practices prescribed by the Government Finance Officers Association (GFOA). COSO is a joint initiative of 5 private sector organizations dedicated to providing thought leadership through the development of frameworks and guidance on enterprise risk management, internal control and fraud deterrence. The original COSO framework was published in 1992 and has been revised several times for changes in operations, technology, and audit risk. The most recent updates to the COSO Internal Control - Integrated Framework were issued in 2013 and are available at www.coso.org.

Management is responsible for internal control and to see that the entity is doing what needs to be done to meet its objectives. Governments have limited resources and constraints on how much can be spent on designing, implementing, and conducting systems of internal control. The COSO Framework can help management consider alternative approaches and decide what action it needs to take to meet its objectives. Depending on circumstances, these approaches and decisions can contribute to efficiencies in the design, implementation, and conduct of internal control. With the COSO Framework, management can more successfully diagnose issues and assert effectiveness regarding their internal controls and, for external financial reporting, help avoid material weaknesses or significant deficiencies.

The COSO internal control framework incorporates 5 major components of internal control, which are supported by 17 principles of internal control as follows:

1. CONTROL ENVIRONMENT

- 1) Demonstrates commitment to integrity and ethical values
- 2) Exercises oversight responsibility
- 3) Establishes structure, authority, and responsibility
- 4) Demonstrates commitment to competence
- 5) Enforces accountability

2. RISK ASSESSMENT

- 6) Specifies suitable objectives
- 7) Identifies and analyzes risk
- 8) Assesses fraud risk
- 9) Identifies and analyzes significant change

3. CONTROL ACTIVITIES

- 10) Selects and develops control activities
- 11) Selects and develops general controls over technology
- 12) Deploys through policies and procedures

10. - 13

4. INFORMATION & COMMUNICATION

- 13) Uses relevant information
- 14) Communicates internally
- 15) Communicates externally

5. MONITORING

- 16) Conducts ongoing and/or separate evaluations
- 17) Evaluates and communicates deficiencies

Management should evaluate and assess the government's internal control system to determine whether: each of the five essential elements of a comprehensive framework of internal control is present throughout the organization; whether each element addresses all of the associated principles; and whether all five elements effectively function together.

Recommendation

We recommend management follow the best practice for establishing and documenting their internal control system using the COSO Internal Control Framework.

TOWN OF BROOKLINE, MASSACHUSETTS

**REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS**

YEAR ENDED JUNE 30, 2016

TOWN OF BROOKLINE, MASSACHUSETTSREPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTSJUNE 30, 2016**TABLE OF CONTENTS**

Letter of Transmittal.....	1
Organizational Charts.....	13
Independent Auditor's Report.....	15
Management's Discussion and Analysis	17
Basic Financial Statements	30
Statement of Net Position	31
Statement of Activities	32
Governmental funds – balance sheet	34
Reconciliation of the governmental funds balance sheet total fund balances to the statement of net position	35
Governmental funds – statement of revenues, expenditures and changes in fund balances	36
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities.....	37
Proprietary funds – statement of net position	38
Proprietary funds – statement of revenues, expenses and changes in net position	39
Proprietary funds – statement of cash flows.....	40
Fiduciary funds – statement of fiduciary net position.....	41
Fiduciary funds – statement of changes in fiduciary net position	42
Notes to basic financial statements	43
Required Supplementary Information.....	79
General fund - schedule of revenues, expenditures and changes in fund balance - budget and actual.....	80
Pension Plan Schedules – Retirement System	82
Schedule of changes in the net pension liability and related ratios	83
Schedule of contributions	84
Schedule of investment return	85
Pension Plan Schedules - Town.....	86
Schedule of the Town's proportionate share of the net pension liability	87
Schedule of Town's contributions	88
Schedule of special funding amounts	89
Other postemployment benefit plan schedules.....	90
OPEB – schedule of funding progress and employer contributions.....	91
OPEB – actuarial methods and assumptions.....	92
Notes to required supplementary information.....	93



10. - 16

TOWN of BROOKLINE

Massachusetts

BOARD OF SELECTMEN

NEIL WISHINSKY, Chairman
NANCY A. DALY
NANCY HELLER
BERNARD GREENE
BENJAMIN FRANCO

MELVIN A. KLECKNER
Town Administrator

333 WASHINGTON STREET
BROOKLINE, MASSACHUSETTS 02445
TEL. (617) 730-2200

FAX: (617) 730-2054
www.BrooklineMA.gov

Letter of Transmittal

To the Honorable Members of the Board of Selectmen and Citizens of the Town of Brookline:

State and Federal regulations require the Town of Brookline to publish at the end of each fiscal year a complete set of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) that are audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Report on the Examination of the Basic Financial Statements of the Town of Brookline, Massachusetts, for the fiscal year ending June 30, 2016, for your review.

This report consists of management's representations concerning the finances of the Town of Brookline. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Town of Brookline has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Town of Brookline's financial statements in conformity with GAAP. As the cost of internal controls should not outweigh their benefits, the Town of Brookline's comprehensive framework of internal controls has been designed to provide reasonable assurance in accordance with best practices that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Town of Brookline's financial statements have been audited by Powers & Sullivan LLC, a licensed certified public accounting firm. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Town of Brookline for the fiscal year ended June 30, 2016, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor rendered an unmodified opinion that the Town of Brookline's financial statements for the fiscal year ended June 30, 2016, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the Town of Brookline was part of a broader, federally mandated "Single Audit" designed to meet the particular needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal

requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Town of Brookline's separately issued Reports on Federal Award Programs, also known as the Single Audit Report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Town of Brookline's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The Town of Brookline was settled in 1630 and incorporated as a town in 1705. It is located in Norfolk County and borders Boston to the east, north and south, and Newton to the west. It is approximately 6.6 square miles in area and, according to the 2010 federal census, has a population of 58,732 persons.

Municipal Services

The Town provides educational and governmental services within its boundaries including:

- public education in grades pre-kindergarten through 12 to more than 7,500 students
- police and fire protection, building inspection and animal control services
- highway and roadway maintenance, including snow and ice control and traffic control
- street and sidewalk maintenance
- water and sewer services
- refuse collection/disposal and recycling services
- parks and recreational services, including a golf course and a swimming pool
- library services (one main and two branch libraries)
- senior citizen services and programs, including a Senior Center facility
- public health services, including food outlet inspections, immunizations, and mental health
- veterans services and youth and human services

Governing Bodies and Officers

The Town operates under a Board of Selectmen/Representative Town Meeting form of government. The Board of Selectmen is an elected five-member chief executive body responsible for establishing overall policy leadership and direction. Local legislative decisions are made by a Representative Town Meeting consisting of 248 members. A Town Moderator is elected every three years to preside over the proceedings of Town Meeting. Day-to-day administrative authority is vested in the Town Administrator, who is appointed by the Board of Selectmen. The Town Administrator is the chief operating officer and is responsible for the supervision and the administration of all departments except for the School Department, Library, and Town Clerk's Office.

A nine person elected School Committee is responsible for establishing policy for all local school affairs. The Superintendent of Schools is the chief operating officer for the Brookline Public Schools and is responsible for the supervision and administration of public education. There is also a nine member elected Board of Library Trustees. A three person Board of Assessors, who are appointed by the Board of Selectmen, are responsible for the assessment of local property taxes. A five member Retirement Board services employees and retirees in all departments, except professional employees of the School Department who are covered by the Massachusetts Teachers Retirement System, for retirement matters and consists of an ex-officio member, two members elected by active and retired members of the Retirement System, one member appointed by the Selectmen and a fifth member chosen by the other four Board members. The Retirement Board is one of 105 retirement boards in the Commonwealth which oversees a uniform benefit system and rules, promulgated by the state for municipal employees. A seven member Retiree Health Committee is responsible for the investment of Other

Postemployment Benefits (OPEB's) assets. The Committee is made up of the Retirement Board plus two additional members appointed by the Board of Selectmen.

There are a number of other citizen boards and commissions that play a key role in Town affairs, and contribute to the active and engaged citizenry, including the Planning Board, Park and Recreation Commission, Building Commission, Transportation Board, Preservation Commission, and Conservation Commission. The Advisory Committee, which is appointed by the Town Moderator, reviews and makes recommendations on all matters to be considered by Town Meeting. In that capacity, it serves as the Town's finance committee.

Audit Committee

The Audit Committee consists of six members. The Board of Selectmen, the Advisory Committee and the School Committee each appoint one member and the Town Moderator appoints three members. Current voting members include Nancy Daly (selectmen appointee and chair), Lee Selwyn (Advisory Committee), Beth Jackson Stram (School Committee), James Littleton, CPA, Gregory Grobstein, CPA and Peter Finnerty, CPA (Moderator's Appointees). In addition to the six voting members, the Director of Finance (vacant), the Comptroller (Michael DiPietro), the Superintendent of Schools or his/her designee (Mary Ellen Dunn), and the Town Administrator or his/her designee (Melissa Goff) serve as nonvoting members of the Committee. The Audit Committee serves in an advisory role to the Board of Selectmen with respect to the Town's financial condition, financial management systems, and controls and the annual audit. In addition, the Committee reports to Town Meeting as the Committee sees fit on matters within the scope of Town Meeting's concerns. Specific duties shall include, but are not limited to, the following:

“make recommendations to the Board of Selectmen on the selection of and scope of services for an independent auditor; review the annual financial statements and reports prepared by the independent auditor and make recommendations with respect thereto; make recommendations for areas of operations where expanded scope audits or reviews of the internal controls may be appropriate; review and make recommendations with respect to the Town's financial management practices and controls; report to the annual Town Meeting on the recommendations the Committee has made during the preceding twelve months”.

Financial and Management Practices

The Town annually prepares and updates a five-year Financial Forecast, a six-year Capital Improvement Program (CIP), and an annual Operating Budget. These documents are presented in the Annual Financial Plan, which is produced by the Town Administrator's Office in conjunction with the Finance Department, and reviewed by the Board of Selectmen and Advisory (Finance) Committee. Both the Operating Budget and the first year of the CIP are submitted to Town Meeting for adoption as the annual budget. The Board of Selectmen has formally adopted financial policies that guide the preparation of the Annual Financial Plan and can be found in the Appendix of the Financial Plan or online in the “Budget Central” section of the Town's website (BrooklineMA.gov). These policies were established in the mid-1990's and have been reviewed and modified accordingly over the years, most recently by Fiscal Policy Review Committees in both 2004 and 2011.

The five-year Financial Forecast, submitted in December of each year, is a review of economic trends on a local and national basis. It analyzes major municipal fund expenditure projections based upon service program assumptions and develops revenue estimates based on economic conditions and prior trends. The forecast projects department budgets based on various scenarios of key revenue sources (e.g., State Aid) and expenditure categories (e.g., health insurance, collective bargaining). These scenarios guide both the Board of Selectmen and Town Administrator in the preparation of the ensuing fiscal year's budget.

The six-year CIP, preliminarily submitted in November of each year and presented along with the Financial Forecast in December, comprehensively identifies municipal infrastructure and improvement needs by detailing

10. - 19

each project, including cost, potential source(s) of funding, priority need, impact on the operating budget, and ongoing capital maintenance costs. Guided by the Town's formal policy of dedicating to the CIP 6% of the prior year's net revenue, plus free cash to the extent possible to reach a total funding level of 7.5% of the prior year net revenue, the annual plan allows decision makers and voters the opportunity to regularly analyze and decide upon project funding. After inclusion in the Town Administrator's financial plan, the proposed CIP is reviewed by the Board of Selectmen, the Planning Board and the Advisory Committee. Then, as part of the budget article at the Annual Town Meeting, projects contained in the first year of the CIP are recommended for funding.

The annual Operating Budget, submitted in February of each year as part of the Annual Financial Plan, follows a program management format that details sources and uses recommendations for all major funds; departmental missions, goals, objectives and annual work plans; and performance measurement and financial management criteria for each budget cycle. The financial plan has again been recognized by the GFOA for excellence in budget presentation. The budget maintains consistency with the Selectmen's financial management standards and policies. The budget funding sources include the General Fund, comprised of revenues including property tax, auto, meals, and hotel taxes, user fee receipts, State Aid, investment income and miscellaneous program income; enterprise funds for the water and sewer operation and the golf course; and the Recreation Revolving Fund. The enterprise funds are intended to be self-supporting through user-based charges.

Principal Executive Officers

<u>Office</u>	<u>Name</u>	<u>Term</u>	<u>Term Exp.</u>
Town Administrator	Melvin A. Kleckner	Appointed - 3 years	2019
Superintendent of Schools	Andrew Bott	Appointed - 3 year	2019
Deputy Town Administrator	Melissa Goff	Appointed - 1 year	2017
Assistant Town Administrator	Austin Faison	Appointed - 1 year	2017
Finance Director and Treasurer	Vacant	Appointed - 1 year	na
Town Comptroller	Michael F. DiPietro	Appointed - 1 year	2017
Town Clerk	Patrick J. Ward	Elected - 3 years	2018
Town Counsel	Joslin Ham-Murphy	Appointed - 3 years	2017

Tax Base/Local Economy

Brookline is bordered by the City of Boston. It has both urban and suburban features and is characterized by comparatively high property values. Approximately 78% of general fund revenues are financed by the annual tax on property. The remaining revenues come from locally derived receipts (approximately 9%), State Aid (approximately 8%), transfers from other non-general funds (approximately 3%), and Free Cash (approximately 2%).

Residential properties comprise 89.8% of the full and fair value of the property in Brookline and they are responsible for 82.8% of the taxes. The Town has been adopting the tax classification authorization that permits it to set dual tax rates. The current tax rates are:

Residential	\$ 10.42 per thousand of property value
Commercial	\$ 16.99 per thousand of property value

A combination of significant new development and a healthy real estate market has contributed to a steadily growing tax base. The tax base (current market valuation of \$19.6 billion) has increased more than 42% over the past decade, reflecting strong development and real estate appreciation. The Town's tax base is the fifth largest in Massachusetts. Building permit fee activity continues at a strong pace, having averaged \$2.6 million annually over the last five years. Per capita housing market value of approximately \$250,000 is also among the highest in the state, as is the per capita personal income level, which is \$65,085 according to the 2011 MA DOR Income per capita.

Long-term Financial Planning

The Town continues to manage its financial affairs in a prudent manner. Throughout all of the changes in the economy resulting in increases in expenses and decreased State Aid, the Town has maintained its Aaa bond rating. It has done so by incorporating long-range planning tools such as the five-year Financial Forecast and the six-year CIP; establishing rainy day accounts and budgeting stabilization reserves; prioritizing spending plans and identifying operating efficiencies; developing long-term planning for all liabilities including pension and other post-retirement benefits (OPEBs); investing in technology to make operations more efficient; and growing the tax base in a manner that balances neighborhood concerns with the need for additional revenues.

Brookline has also enhanced its revenue flexibility by utilizing enterprise funds for certain operations. This allows the Town to charge 100% percent of operating costs and capital improvements to the users of certain services so that no tax support goes toward providing these services. This includes the water/sewer and municipal golf course operations. By doing so, the Town is able to provide the maximum tax dollars available to all other services. Cost recovery efforts have also been increased in the recreation area, with the Recreation Revolving Fund picking up more of the costs of their programs. This has allowed for reductions in the Recreation Department's General Fund budget.

The Annual Financial Plan

Property taxes comprise approximately three-quarters of the Town's General Fund revenue. The Town continues to levy the maximum allowable level of property taxes under Proposition 2 ½, leaving little "Excess Capacity". "New Growth" (property tax growth from new construction, renovations, etc.) has augmented the annual 2.5% growth in the levy, playing a large role in the Town's ability to maintain service levels. Over the past five years, New Growth has averaged \$2.0 million per year, allowing for an additional 1% growth in the largest revenue source of the Town.

Two revenue streams that impact the budget significantly are State Aid and Local Receipts. In FY 2003 and FY 2004, State Aid was cut by close to \$3 million. In FY 2010, it was cut \$3.1 million and then by another \$700,000 in FY 2011 and \$413,000 in FY 2012. Between FY 2003 – FY 2012, State Aid realized a cut of 29%, even before accounting for inflation. In FY 2013, the Town received a significant \$2 million increase in State Chapter 70 (education aid) funding, which helped the schools cover the above-mentioned cost pressures resulting from enrollment growth and Special Education. This was the most significant increase in State Aid since FY 2001, when it increased \$1.3 million. Another large increase (\$1.4 million) in Ch. 70 aid was realized in FY 2015. In addition, the State increased statewide "Circuit Breaker" funding in both FY 2013 and FY 2014, an account that reimburses school districts for certain special education costs. This yielded additional revenue directly for the school budget. The current fiscal climate at the State and Federal levels is uncertain. Therefore, the Town will continue to plan conservatively for State Aid. Any decreases in State Aid will hinder the Town's ability to provide the current level of services it offers.

Local Receipts, which consist of sources such as motor vehicle excise, refuse fees, building permits, interest income, parking tickets, and meals and hotel/motel excise taxes, make up approximately 10% of the Town's annual revenue. Over the past decade, the Town has increased certain local receipts in order to replace revenue lost from State Aid cuts, thereby increasing reliance on local revenues to cover the increasing cost of providing services. Examples include increases in the refuse fee, fines for parking violations, and parking meter fees. The Town continues to review all current and potential sources of revenue. Along with many other communities in Massachusetts, Brookline adopted two new local options designed to raise local revenues. The first was the adoption of a 0.75% meals excise tax. The second was an amendment to the Local Room Occupancy tax, increasing the local option excise tax from 4% to 6%. Both these local options became effective on October 1, 2009, and the Town began receiving the additional revenue in December, 2009.

10. - 21

Free Cash continues to be used according to the Town's Free Cash Policy, which states that this volatile source of revenue shall be used for reserves, fund balance protection, capital projects, and augmenting employee-benefit funds (e.g., pensions, OPEB's). In FY 2015, the \$7.6 million of certified Free Cash was used for capital projects (\$4.2 million), fund balance protection (\$2.6 million left unappropriated), reserves (\$629,000), and affordable housing (\$163,000).

Over the past decade, a number of cost centers have placed significant pressures on the operating budget, including health insurance, pensions, utilities, special education, and school enrollment. These cost pressures have made maintaining the level and quality of services the Town delivers difficult.

Double-digit growth in health insurance premiums were the norm for much of the period from 2004 - 2010, consuming approximately one-third of all new property tax revenue during that time. This line-item increased from \$12 million in FY 2003 to \$24 million in FY 2010. Effective July 1, 2010 (FY 2011), the Town and its unions agreed to enter into the Group Insurance Commission (GIC), the state agency that provides life, health, disability and dental and vision services to more than 300,000 state employees, retirees and their dependents. This action enabled the Town to reduce its group health budget from what was expected to be \$25.8 million to \$20.2 million, a savings of \$5.6 million. It also reduced premium withholdings for employees from 25% to 17%. Adding to the success story, since moving to the GIC, annual premium increases have been well below the levels realized prior to the move: 4.4% in FY 2012, 2.2% in FY 2013, 3.5% increase in FY 2014, a 1.5% increase in FY 2015 and 6.9% in FY16.

Health insurance is provided during the working life of employees and in their retirement. The annual cost of group healthcare insurance referred to in the preceding paragraph represents the premiums paid for a particular year for both working and retired employees and eligible dependents. The accompanying basic financial statements, prepared in accordance with GAAP, reflect additions, costs, liabilities and disclosures related to the healthcare obligation the Town has to its working and retired employees and their dependents, and will have in the future for its working employees in their retirement years. Financial accounting and disclosure for healthcare provided to employees in retirement is established by GAAP for Other Postemployment Benefits, (OPEB), the Town has developed an OPEB funding plan that results in the Town reaching its Annual Required Contribution (ARC) in approximately 10 years, at which time a 30-year funding schedule can be adopted. (See the "Other Postemployment Benefits" section further below for more detailed information.)

Increases in the Town's contribution to the Retirement System have averaged more than \$1 million per year over the past five years. As a result of the world-wide economic down-turn, government retirement systems experienced significant investment losses in both calendar year 2008 and 2011. Knowing that the calendar year 2008 losses would require the Town to dramatically increase the FY 2012 appropriation, the Town took steps to offset the anticipated budget impact by ramping up to the higher appropriation over a three-year period. This strategy was successful in moderating the budgetary impact in FY 2012. The Town also experienced investment losses in calendar year 2011, although not as dramatic as in 2008. In addition, the Town authorized an increase in the COLA ceiling from \$12,000 per retiree to \$13,000 per retiree. Combined, these two actions required a large increase in the Town's pension contribution for FY 2015. In response, the Town approved additional funding in FY 2013 to offset the increase in the following year. Lastly, the FY 2015 pension appropriation was increased by \$200,000 above the amount required per the funding schedule and \$500,000 from Free Cash was appropriated into the pension fund, both measures taken with an eye toward paying down the unfunded liability more rapidly.

The most recent actuarial valuation, for the year ending December 31, 2015, included the following changes to the financial assumptions:

- the anticipated rate of return on investments was reduced from 7.60% to 7.40%
- the annual appropriation increase was increased from increasing 5.60% to 7.85%
- the estimate date of full funding of the unfunded liability was un-changed remaining at FY 2030

10. - 22

During the first decade of the 21st century, utility expenses skyrocketed: the prices of electricity and vehicle fuel more than tripled, natural gas more than doubled, and heating oil increased more than fivefold. As a result, the Town's utility expenditures doubled from \$2.6 million in FY 2000 to \$5.2 million in FY 2009. Over the past few years, the price of electricity and natural gas have moderated somewhat and Town took advantage of that by competitively procuring new contracts at more favorable rates. In an effort to reduce the consumption of energy, the Town has invested in energy efficiency programs and technologies, through its CIP, funding from the American Recovery and Reinvestment Act (ARRA) and programs with local utilities. Savings from these investments are being realized, most notably in Town Hall, where consumption has been cut in half. Lastly, the Town continues to replace aging vehicles with hybrids or other fuel-efficient vehicles and will complete the conversion of its streetlights with energy efficient LED's in FY 2016.

Special education (SPED) and enrollment growth continue to place stress on the School budget. SPED has been growing by approximately \$700,000 per year and now consumes approximately 25% of the School budget. Enrollment in the elementary schools has resulted in cost pressures not only in the School's operating budget, but also on the CIP, as numerous school facility projects are being planned for (see the CIP section below).

Our K-12 student population has grown by 28.6% since FY 2006 from 5,766 students to 7,412. The district's K-8 enrollment increased by 40.3% during the last 10 years, growing by 1,570 students. While the increase in size of Brookline's kindergarten enrollment has driven the growth, these larger elementary grades will soon begin to enter the high school. Brookline High School has grown 4.1% in the last ten years, with a five-year growth of 12.7%. In the past five years, student enrollment at the high school has increased from 1,726 students to 1,946. Currently, grades Kindergarten through 4th average 651 students this year, while grades 8-12 are still averaging only 490 students. We project that there will be more than 2,400 students attending Brookline High School in grades 9-12 by the school year 2020-2021.

In order to create the classroom space necessary to accommodate this enrollment level, both larger-scale renovation projects and smaller-scale space conversion projects have been undertaken. A total of 55 Classrooms were added through the use of an "Expand-in-Place" strategy since 2008 including but not limited to:

- 6 classrooms built at Heath;
- 4 classrooms built at Lawrence;
- 2 modular classrooms added at Baker;
- 11 BEEP classes moved out of K-8 buildings into leased commercial space;
- 4 classrooms in leased commercial space for Pierce;
- renovation and expansion of Devotion to add 12 classrooms; and
- Expanded use of the buffer zones to maintain class size at desired levels.

In response to these pressures, the Board of Selectmen appointed an Override Study Committee (OSC) in August, 2013 to further study these matters and determine whether the Town should seek a tax referendum to fund these extraordinary expenses. The Override Study Committee (OSC) have completed their work and presented their findings to the Selectmen in September, 2015. The OSC recommended both a Tax Override for operating purposes and a Debt Exclusion for capital purposes. In March, 2015, the Board of Selectmen voted to place two Questions on the May 5, 2015 Annual Town Election ballot seeking an override of the Proposition 2½ tax levy limit. The first question sought to permanently increase the Town's tax levy limit by \$7.6M in order to fund the costs associated with increasing school enrollment. The second question was for a Debt Exclusion to fund a portion of the costs necessary to replace/expand the Devotion School. Both questions were passed successfully by the Town's electorate. The OSC also identified \$560,000 worth of municipal "efficiencies" and \$2.3 million worth of non-property tax revenue that could be pursued and used as budget capacity to support the School Department's needs in the next few years.

Future enrollment projections anticipate another 700 students in the next five years as birth trends and enrollment growth continue to be maintained at the same level as the last ten years. Currently the Town has undertaken a

major renovation/addition project planned for the Town's largest elementary school (Devotion School). Planning is underway for a 9th elementary school and the expansion of the High School. As the larger classes currently in the elementary schools replace the current smaller classes at the High School, this will require an expansion of space at that facility as well. The additional students with or without expanded infrastructure will continue to put stress on limited resources over the next few years. The enrollment issue also impacts the operating budget: with new classrooms comes the need for new teachers, supplies, and support services.

The Capital Improvement Program (CIP)

Through the CIP process, the Town of Brookline has identified \$276.4 million in capital improvements needed over the next six years. Large components of this total include the following:

- Anticipated school projects. It is important to note that the Devotion School renovation/addition project assumes that the Massachusetts School Building Authority (MSBA) covers 22% of the costs and the recently voted debt exclusion will cover \$49.6M of the costs. Other significant projects include funding for a portion of a high school expansion and renovation project (\$35.1 million). Any amount above the \$35.1 million will have to be funded via a Debt Exclusion Override. An anticipated major K-8 project would also require a Debt Exclusion. As previously noted, the Override Study Committee (OSC) has recommended a Debt Exclusion to support school addition project(s).
- Strategic studies included in the recommended CIP, two of which are a direct outcome of the recommendations of the Override Study Committee (OSC). These studies will help the Town identify current and projected needs for municipal facilities and services and allow for a comprehensive approach to identifying possible school use or other preferred use for major parcels and how best to encourage those uses.
- Rehabilitation of streets and sidewalks (\$20.9 million). The 2008 Override included additional funding for streets and sidewalks, proof of the Town's and taxpayers' commitment to maintaining its infrastructure. State funding via the Chapter 90 program is expected to fund \$5.7 million of this work.
- Upgrades and rehabilitation of various parks/playgrounds/open spaces (\$19.2 million).
- Fire station renovations, construction of a fleet maintenance facility, and fire apparatus (\$6million).
- The Village Square project in the Brookline Village / Route 9 area (\$5.9 million). The Town anticipates receiving a significant grant through the State Transportation Improvement Program (STIP) and funding the balance of the project by utilizing CDBG funds and outside sources related to the 2 Brookline Place redevelopment.
- Upgrade and maintenance of our waste water system (\$3 million), which will be borne by the water and sewer rates rather than the tax levy.

As previously detailed, enrollment in the Pre-K-8th grade elementary schools has increased significantly, placing pressure on both operating and capital budgets. In order to create additional classroom space, the Town, through its CIP, has appropriated funds for the following projects, all of which have increased the number of classrooms in the elementary schools:

- Runkle School Renovation / Addition (\$29.1 million, of which approximately 35% was paid for by the State)
- Heath School Addition (\$8.5 million, of which approximately 35% was paid for by the State)
- Classroom Capacity (an additional \$8.6 million over the course of the six years, with \$1.04 million coming in FY 2017. These funds will go toward the lease of spaces for early education programs, the rental of property to help address Pierce School space needs, leased modulars at Baker School, and costs associated with any further space conversions into classrooms within existing school buildings)

Even with this significant investment, projections show that there is no abatement in the large enrollment levels. Exacerbating the issue is the fact that these larger grades will soon be making their way into the High School, which does not currently have the space to house what could be 2,400 students. Therefore, long-range planning must continue and the CIP may very well have to be adjusted and / or a Debt Exclusion override(s) will be necessary in order to accommodate the financial outlay required to deal with this most pressing issue.

Other Postemployment Benefits

The Town of Brookline is legally and contractually obligated to pay for the retiree healthcare cost of past, present and future Town / School retirees who have worked a minimum of 10 years for the Town. The calendar year 2012 Biennial Actuary Analysis estimated the present value of this obligation to be \$189.9 million. At June 30, 2016, the Town had a balance of \$30 million of assets in a fiduciary-managed trust fund that is designed to be the source of funding to satisfy the obligation. GAAP requires that the unfunded liability be recognized in the basic financial statements. Although there is currently no legal requirement to make annual payments, GASB 43 requires that an actuarial analysis be completed on a bi-annual basis. In the event that a community does not appropriate sufficient funds to reach a full funding schedule as identified in the analysis, that unappropriated amount must be included as a liability. As of June 30, 2015, this liability, or the difference between the funding provided and what the Town's annual required contributions (ARC) have been, was \$52.9 million. The Town has adopted a policy to phase up to the annual required contribution (ARC) for a 30-year full funding schedule by the year 2023. Once the ARC is achieved, the Town plans to increase the annual appropriation to reduce and eliminate this temporary liability.

The Town established an Other Post-Employment Benefits (OPEB) Taskforce to address this challenge. It made several recommendations to the Board of Selectmen, which, if implemented, would significantly reduce the OPEB liability. In addition, the Committee made several recommendations regarding the development of a long-term funding strategy over a 30 year period. The Town has adopted some of the funding recommendations, including an annual and escalating appropriation in the Financial Plan, which would generate \$116.5 million over a 30-year period. The current strategy increases the annual funding commitment each year until, in approximately FY 2023 of the plan, the Town reaches the annual funding requirement (ARC). In the remaining years, annual contributions will exceed the ARC, so that the Town could reach full funding by approximately FY 2044.

In addition, the Town continues to allocate retiree healthcare costs to all enterprise, revolving, grant, and special funds of the Town and to some of the School Department's non-general funds. It is anticipated that this policy could generate an additional \$11.6 million of funding for the OPEB liability. This plan could result in increased fees charged to the users. Finally, the Town will have the opportunity to determine whether it should use the budgetary capacity currently allocated to the unfunded pension liability when that obligation is fully funded in 2030. In the area of cost containment, the Town and Unions reached an agreement to enter the State's Government Insurance Commission (GIC) to provide medical insurance coverage for current working and retired employees and their eligible dependents, which significantly reduced the OPEB liability because of their lower premiums. The Town will continue to explore strategies to reduce health care costs and/or redistribute the cost sharing and risk.

As a result of these decisions, the unfunded OPEB liability has been reduced from \$323.2 million to \$189.9 million. The next actuary analysis for the fiscal year ending June 30, 2016 will be completed by December 2016. As of FY 2012, the fiduciary-managed trust fund for retiree health care benefits is classified as a fiduciary fund, and is no longer included in the government-wide financial statements. It now appears in a separate column in the fiduciary fund statements.

Cash Management Policies and Practices

The Town of Brookline issues property tax bills four times a year and derives approximately 78% of its annual revenue from this source. These quarterly billings result in a reasonably steady cash flow throughout the year.

10. - 25

Every effort is made to put any reserve funds to work. This has become more challenging of late due to continuing changes in the rate of return for most traditional investment vehicles. Nevertheless, the Town's investment policy remains conservative with particular attention to the constraints of safety and liquidity while attempting to secure the highest yield available with those constraints.

On a daily basis, the Treasurer automatically transfers excess funds out of all depository accounts into a sweep account (repurchase agreement) with the same depository bank. Frequently, depending on the level of receipts, money is transferred into the Town account that offers the highest yield.

Finally, a significant portion of the Town's non-expendable trust funds are currently managed by professional and nationally recognized investment management firms. Each of these funds has a distinct purpose and, therefore, the mix of holdings in cash, fixed income securities, and equities will vary by fund. The amount of annual income desired and the timing of disbursements generally govern the mix. The cash and investment commitments at June 30, 2016 for the funds maintained by the Town's Treasurer are as follows:

General Fund - Unencumbered	\$	32,322,081
General Fund - Encumbered		2,189,205
Reserved for :		
Special Revenue (Grant) Funds		13,193,989
Bond Financed Capital Projects		20,991,966
Revenue Financed Capital Projects		10,967,571
Enterprise Funds		2,941,306
Trust and Agency Funds		<u>25,150,082</u>
	\$	<u>107,756,200</u>

Of the \$107.8 million in total cash and investments, more than \$75.5 million is committed to General Fund contracts, Bond and Revenue Funded Capital Projects, Enterprise operations, Trust and Agency Funds and Grant funded projects, leaving approximately \$32.3 million unencumbered and not reserved for within. The amounts reported above do not include all cash and short-term investments that are accounted for within the financial statements and therefore the figures reported above are not intended to reconcile with the financial statements. As noted these amounts represent amounts maintained by the Town Treasurer.

Risk Management

The Town of Brookline manages its risk through a combination of self-insured programs and premium based coverage with commercial insurance carriers. Workers' compensation, unemployment and municipal building activities are self-insured while exposures to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters are covered through policies purchased from commercial carriers. Various loss control techniques, including employee accident prevention training, have been performed to minimize accident-related losses.

Workers' compensation claims are administered by a third party administrator and are funded on a pay-as-you-go basis from annual appropriations that are deposited into a dedicated trust fund. Third-party coverage is maintained for individual workers' compensation claims in excess of \$800,000. In addition, the Town administers an insurance reserve fund to help offset the annual cost of its risk management program. Additional information on the Town of Brookline's risk management activity can be found in the notes to the financial statements.

Initiatives

Performance Measurements

Performance Management is a continued focus of the Town. The Town continues to examine the measurements of departmental outputs and outcomes and seeks to better utilize these and other data sources to effectively communicate service delivery. The goal and objective development exercise is now familiar with Department Heads; so that goals cover overarching issues that the department is working on, while objectives focus on the specific initiatives of said fiscal year. The Town is currently developing a web based dashboard to better visualize a portion of these metrics, which will aid the Town in its efforts to be transparent to citizens and stakeholders. The sustained emphasis on these metrics has allowed the Town to identify efficiencies and best practices, which will be emulated across departments. Department and Division Heads will participate in a training program developed by the Government Finance Officers Association (GFOA) to further develop the Town's approach and tailor training that will be most relevant and useful in their roles.

Cyber-Vigilance

The Town continues to invest and evaluate Cyber intrusion and data breach readiness and mitigation practices and was recently awarded two grants from the Commonwealth related to Cyber Security Awareness and a Cyber Security Incident Response Planning. Both initiatives are ongoing are complementary to existing Cyber Security compliance activities including PCI audits and website penetration and exploit evaluations.

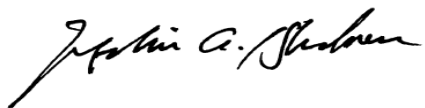
Open Checkbook 2.0

The Town is in the process of rolling out a new tool for residents that will layout the Town's financials using interactive infographics and historical trends. The Town is looking to expand on the transparency of our finances in a way that provides more context for residents using Open Checkbook 2.0. Information from the US Census, Department of Revenue (DOR) and Department of Elementary and Secondary Education (DESE) combined information from the Town's financial system MUNIS will help residents understand how the Town operates and how those expenditures compare to similar communities.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Town Administrator's Office and the Finance Department. We would like to express our appreciation to all the members of the department who assisted and contributed to the preparation of this report. Credit should also be given to the Board of Selectmen for their unfailing support for maintaining the highest standards of professionalism in the management of the Town of Brookline's finances.

Respectfully submitted,



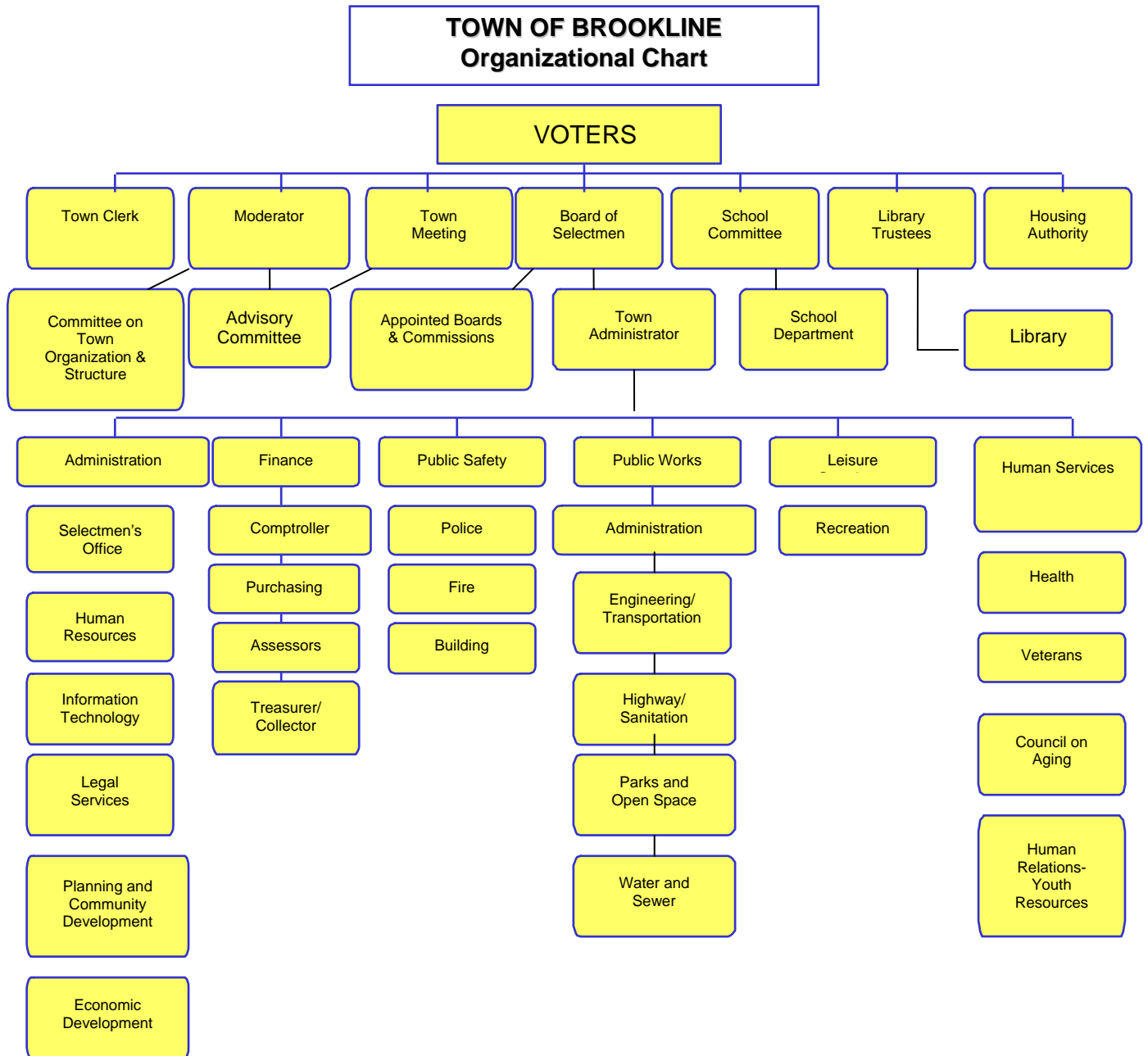
Melvin A. Kleckner
Town Administrator



Michael F. DiPietro
Town Comptroller

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Organizational Charts



BOARDS/COMMISSIONS APPOINTED BY THE BOARD OF SELECTMEN

Planning/ Development	Administration and Finance	Public Works	Cultural/ Leisure Services	Human Services
Board of Appeals	Board of Assessors	Conservation Commission	Broadband Monitoring Committee	Advisory Council on Public Health
Board of Examiners	Human Resources Board	Solid Waste Advisory Committee	Brookline Access Television	Commission for the Disabled
Building Commission	Registrars of Voters	Transportation Board	Celebrations Committee	Commission for Women
Economic Development Advisory Board	Retirement Board	Tree Planting Committee	Brookline Commission for the Arts	Council on Aging
Housing Advisory Board	Information Technology Advisory Committee	Trustees of Walnut Hills Cemetery	Park and Recreation Commission	Holocaust Memorial Committee
Planning Board				Human Relations Youth Resources
Preservation Commission				



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Independent Auditor's Report

To the Honorable Board of Selectmen
Town of Brookline, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Brookline, Massachusetts as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Brookline, Massachusetts' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Brookline, Massachusetts, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Brookline, Massachusetts' basic financial statements. The letter of transmittal and organizational charts are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The letters of transmittal and organizational charts have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2016, on our consideration of the Town of Brookline, Massachusetts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Brookline's internal control over financial reporting and compliance.

Powers + Sullivan, LLC

December 7, 2016

Management's Discussion and Analysis

Management's Discussion and Analysis

As management of the Town of Brookline, Massachusetts, we offer readers of the Town of Brookline's financial statements this narrative overview and analysis of the financial activities of the Town of Brookline for the year ended June 30, 2016. The Town complies with financial reporting requirements issued by the Governmental Accounting Standards Board (GASB). Management's discussion and analysis are part of these requirements.

The Governmental Accounting Standards Board (GASB) is the authoritative standards setting body that provides guidance on how to prepare financial statements in conformity with generally accepted accounting principles (GAAP). Users of these financial statements (such as investors and rating agencies) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application is the only way users (including citizens, the media, legislators and others) can assess the financial condition of one government compared to others.

Governments must adhere to GASB pronouncements in order to issue their financial statements in conformity with GAAP. The users of financial statements also rely on the independent auditor's opinion. The Town of Brookline has received an unqualified opinion on its financial statements since the year ended June 30, 1995.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town of Brookline's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on the Town's assets and deferred outflows of resources, and deferred inflows of resources and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, human services, community and economic development, leisure services, and interest. The business-type activities include water, sewer, and golf activities.

The government-wide financial statements include not only the Town of Brookline itself (known as the *primary government*), but also a legally separate public employee retirement system for which the Town of Brookline is financially accountable. Financial information for this *component unit* is reported separately within the fiduciary fund statements.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town of Brookline adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. The Town maintains two types of proprietary funds.

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its water, sewer, and golf activities.

Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. The Town uses internal service funds to account for workers' compensation benefits, unemployment and municipal building insurance. Because these services predominately benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for propriety funds.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the progress in funding its obligation to provide postemployment benefits to its employees.

The Town has implemented GASB Statement 67, *Financial Reporting for Pension Plans*, GASB Statement 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. As a result additional footnote disclosures and required supplementary information was added to the report, as well as the recognition of deferred outflows and the net pension liability related to the Town's pension obligations. See Note 11 for more information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As shown below, governmental assets exceeded liabilities by \$12.2 million at the close of 2016.

For the governmental activities, net position of \$186.9 million reflect the Town's investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. \$29.1 million represents resources that are subject to external restrictions on expenditures. The balance of unrestricted net position has a year-end deficit of \$203.9 million which includes a \$55.7 million liability for postemployment benefits, and a \$215.8 million liability related to the net pension liability. Without these liabilities, the Town would have a positive unrestricted net position of \$67.7 million. Please see note 11 for more information on the net pension liability and note 12 for more information on the postemployment benefits liability.

Governmental Activities Net Position

At the end of the current year, the Town is able to report positive balances in two out of three categories of net position. The Town's assets exceeded liabilities by \$12.2 million at the close of 2016.

	2016 Governmental Activities	2015 Governmental Activities	2014 Governmental Activities
Assets:			
Current:			
Cash and cash equivalents.....	\$ 89,870,844	\$ 75,047,219	\$ 84,203,720
Investments.....	8,991,455	8,911,284	6,872,904
Receivables, net of allowance for uncollectibles.....	15,415,285	12,090,079	10,865,534
Other current assets.....	231,084	229,973	140,297
Noncurrent assets (excluding capital).....	2,686,000	3,187,000	3,672,000
Capital assets.....	241,110,545	234,909,215	222,054,320
Total assets.....	358,305,213	334,374,770	327,808,775
Deferred Outflows of Resources:			
Deferred outflows of resources related to pensions...	29,960,367	2,359,816	-
Liabilities:			
Current (excluding debt):			
Warrants payable.....	1,830,899	4,214,950	2,018,686
Tax refunds payable.....	5,331,000	4,490,000	3,376,838
Compensated absences.....	6,438,619	6,470,591	6,077,454
Other current liabilities.....	8,862,758	6,449,905	7,226,468
Noncurrent (excluding debt):			
Landfill closure.....	4,529,000	4,615,000	4,718,000
Compensated absences.....	2,164,479	2,310,927	2,271,502
Postemployment benefits.....	55,737,395	51,254,226	46,473,774
Net pension liability.....	215,832,203	180,510,554	178,378,995
Other noncurrent liabilities.....	2,702,040	2,574,000	3,086,269
Current debt.....	8,158,680	7,376,962	7,172,294
Noncurrent debt.....	64,528,118	53,864,701	56,221,294
Total liabilities.....	376,115,191	324,131,816	317,021,574
Net Position:			
Net investment in capital assets.....	186,929,190	181,394,282	170,437,625
Restricted.....	29,119,068	26,804,311	26,027,489
Unrestricted.....	(203,897,869)	(195,595,823)	(185,677,913)
Total net position.....	\$ 12,150,389	\$ 12,602,770	\$ 10,787,201

The Town's governmental net position decreased by \$452 thousand in 2016. Key elements of the change are as follows:

	2016	2015	2014
	<u>Governmental</u>	<u>Governmental</u>	<u>Governmental</u>
	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>
Program revenues:			
Charges for services.....	\$ 33,251,912	\$ 29,670,598	\$ 28,449,916
Operating grants and contributions.....	35,716,445	35,041,937	39,235,456
Capital grants and contributions.....	2,251,769	1,145,941	553,334
General Revenues:			
Real estate and personal property taxes.....	193,853,263	180,532,675	174,362,411
Motor vehicle and other excise taxes.....	6,369,611	6,077,704	5,803,476
Nonrestricted grants and contributions.....	6,205,949	5,742,004	5,628,515
Unrestricted investment income.....	457,978	356,741	1,232,248
Other revenues.....	5,299,319	5,588,368	5,364,268
Total revenues.....	<u>283,406,246</u>	<u>264,155,968</u>	<u>260,629,624</u>
Expenses:			
General government.....	24,196,141	20,717,826	20,840,075
Public safety.....	61,171,320	56,202,290	54,518,656
Education.....	155,073,193	141,909,177	141,781,878
Public works.....	25,576,266	26,025,492	23,878,641
Community and economic development.....	1,405,465	1,110,103	2,094,961
Human services.....	5,361,159	6,229,864	5,323,343
Leisure services.....	11,375,140	10,478,515	10,179,687
Interest.....	1,769,183	1,706,870	1,959,110
Total expenses.....	<u>285,927,867</u>	<u>264,380,137</u>	<u>260,576,351</u>
Excess (deficiency) before transfers.....	<u>(2,521,621)</u>	<u>(224,169)</u>	<u>53,273</u>
Transfers In.....	<u>2,069,240</u>	<u>2,039,738</u>	<u>2,178,882</u>
Change in net position.....	<u>(452,381)</u>	<u>1,815,569</u>	<u>2,232,155</u>
Beginning net position.....	<u>12,602,770</u>	<u>10,787,201</u>	<u>8,555,046</u>
Ending net position.....	<u>\$ 12,150,389</u>	<u>\$ 12,602,770</u>	<u>\$ 10,787,201</u>

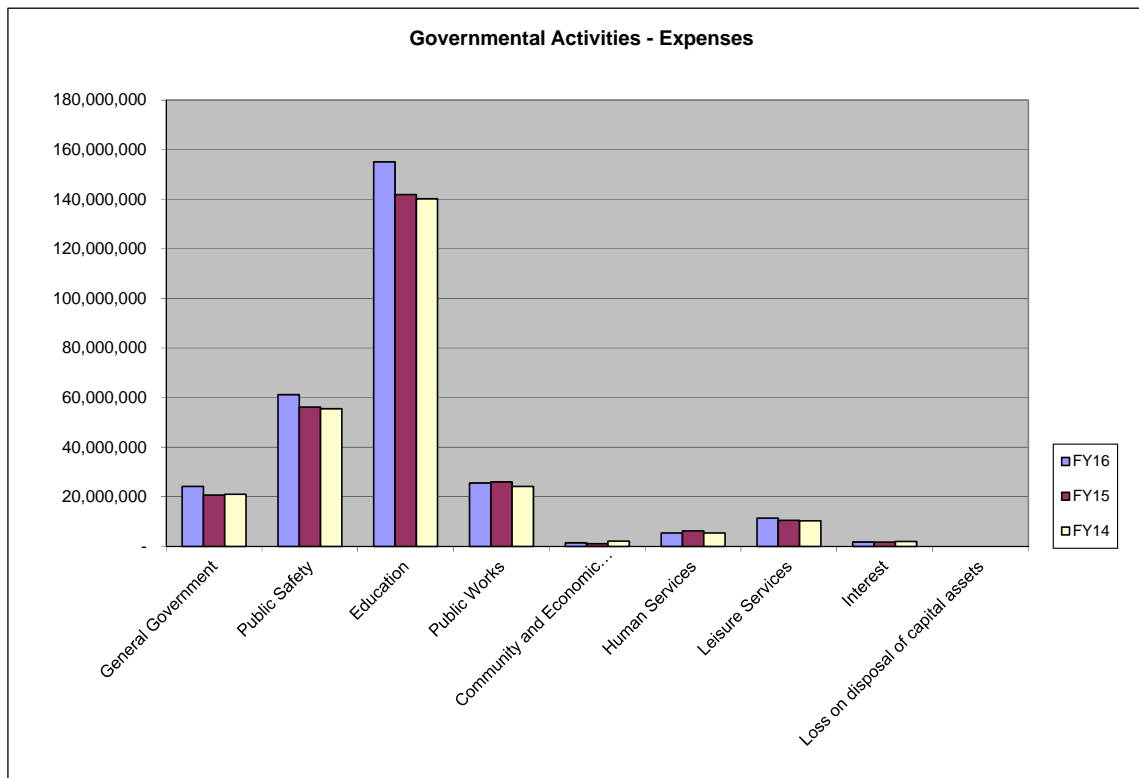
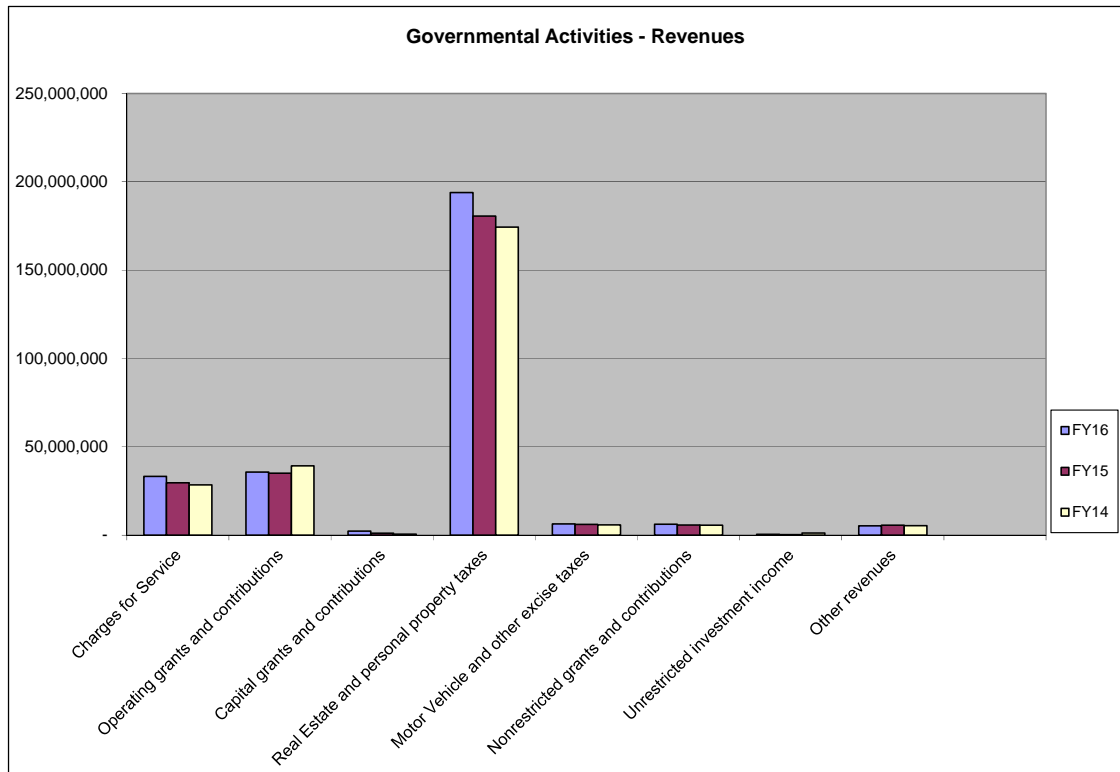
The decrease in net position is due to several factors.

Reducing net position was a \$4.5 million increase in the Postemployment benefits accrual; the fact that depreciation expense exceeded principal payments on long-term debt by \$5.7 million, an increase in in the accrual for outstanding appellate tax board cases of \$841 thousand, and an increase in the net pension liability of \$35.3 million related to the implementation of GASB Statement #68, Accounting and Financial Reporting for Pensions.

These reductions were offset by capital grants of \$1.3 million related to the MSBA reimbursement of various school construction projects, \$8 thousand related to Improvements to Davis Park and the Boylston Street Playground, and \$970 thousand related to Chapter 90 grant allocations, an increase in the deferred outflow related to pensions of \$27.6 million, a budgetary surplus of \$5.6 million, the timing of the receipt of grant revenues versus the expenditure of such funds, as well as the Town's ability to fund approximately \$11.9 million of capital additions from current revenues.

The governmental expenses totaled \$285.9 million of which \$71.2 million (24.9%) was directly supported by program revenues consisting of charges for services, operating grants and contributions and capital grants. General revenues totaled \$212.2 million, primarily coming from property taxes, motor vehicle and other excise, and non-restricted state aid.

The following tables show the functional sources and uses of 2016 revenues and expenses.



Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of *governmental funds* is to provide information on near term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of \$80.4 million which is comprised of \$28.8 million in the general fund, \$8.3 million in the Devotion School renovation fund, \$10.4 million in the capital articles fund, and \$32.9 million in the nonmajor funds.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$21.3 million, while total fund balance was \$28.8 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 8.7% of total general fund expenditures, while total fund balance represents 11.8% of that same amount. A good range for unassigned fund balance is 5-10% of total general fund expenditures of which the Town consistently falls within.

Fund balance of the General Fund increased by \$4.3 million during 2016. This is primarily due to a budgetary surplus of \$5.6 million offset by an increase in the liability for tax refunds payable of \$841 thousand.

The Devotion School Renovation Fund is used to account for financial resources for the renovation of the Devotion School building. At the end of the current year, this fund has a fund balance of \$8.3 million. This is primarily the result of the issuance of \$10 million of long-term debt that is in the process of being spent.

The Capital Article Fund is used to account for various revenue financed capital projects. At the end of the current year the fund has a fund balance of \$10.4 million.

The Chapter 90 Highway fund is used to account for financial resources for the construction, reconstruction, and improvements to roadways, streets, and sidewalks. There were no chapter 90 revenues or expenditures during 2016. As a result the fund has a zero fund balance at year end.

General Fund Budgetary Highlights

There was a \$182 thousand increase between the original and final budget. This change represents appropriation the net increases/decreases to various budgetary line items. The Town has elected to carry forward encumbrances and appropriations totaling \$2.2 million.

Business-type Activities.

Key elements of the business-type activities are as follows:

	<u>2016</u> <u>Water & Sewer</u> <u>Activities</u>	<u>2015</u> <u>Water & Sewer</u> <u>Activities</u>	<u>2014</u> <u>Water & Sewer</u> <u>Activities</u>
Assets:			
Current:			
Cash and short-term investments.....	\$ 7,251,651	\$ 6,836,986	\$ 6,343,900
Receivables, net of allowance for uncollectibles.....	7,127,639	6,466,309	5,790,703
Other current assets.....	13,988	14,427	14,309
Capital assets.....	58,583,581	58,340,309	58,842,751
Total assets.....	72,976,859	71,658,031	70,991,663
Deferred Outflows of Resources:			
Deferred outflows of resources related to pensions....	627,130	48,436	-
Liabilities:			
Current liabilities (excluding debt).....	1,116,036	379,881	955,984
Noncurrent liabilities (excluding debt).....	6,197,095	5,352,879	5,391,279
Current debt.....	1,986,697	2,158,259	1,865,288
Noncurrent debt.....	6,113,222	7,099,918	7,485,433
Total liabilities.....	15,413,050	14,990,937	15,697,984
Net Position:			
Net investment in capital assets.....	54,197,734	53,485,246	52,941,786
Unrestricted.....	3,993,205	3,230,284	2,351,893
Total net position.....	58,190,939	56,715,530	55,293,679
Program revenues:			
Charges for services.....	28,311,805	27,253,737	26,800,899
Capital grants and contributions.....	-	1,035,335	-
General Revenues:			
Unrestricted investment income.....	9,195	3,685	8,652
Total revenues.....	28,321,000	28,292,757	26,809,551
Expenses:			
Water and sewer.....	24,904,142	24,944,217	23,213,651
Excess (deficiency) before transfers.....	3,416,858	3,348,540	3,595,900
Transfers In/(Out).....	(1,941,449)	(1,926,689)	(2,078,466)
Change in net position.....	1,475,409	1,421,851	1,517,434
Beginning net position.....	56,715,530	55,293,679	53,776,245
Ending net position.....	\$ 58,190,939	\$ 56,715,530	\$ 55,293,679

The water and sewer enterprise net position increased by \$1.5 million during the current year. This was primarily attributable to an increase in the water and sewer rates, the fact that principle payments on long-term debt exceeded depreciation expense by \$501 thousand and the funds ability to increase revenues while maintaining level operating costs.

10. - 40

			(As Revised)
	2016	2015	2014
	Golf Course	Golf Course	Golf Course
	Activities	Activities	Activities
Assets:			
Current:			
Cash and short-term investments.....	\$ 426,729	\$ 777,037	\$ 682,395
Other current assets.....	69,849	-	-
Capital assets.....	3,309,885	2,617,627	2,749,284
Total assets.....	3,806,463	3,394,664	3,431,679
Deferred Outflows of Resources:			
Deferred outflows of resources related to pensions....	45,886	3,633	-
Liabilities:			
Current liabilities (excluding debt).....	286,501	136,287	186,588
Noncurrent liabilities (excluding debt).....	913,360	908,888	949,815
Current debt.....	150,000	154,000	150,000
Noncurrent debt.....	845,000	995,000	949,000
Total liabilities.....	2,194,861	2,194,175	2,235,403
Net Position:			
Net investment in capital assets.....	2,457,376	1,844,120	1,896,724
Unrestricted.....	(1,299,888)	(639,998)	(700,448)
Total net position.....	1,157,488	1,204,122	1,196,276
Program revenues:			
Charges for services.....	1,275,928	1,283,301	1,235,323
General Revenues:			
Unrestricted investment income.....	756	15,529	37,891
Total revenues.....	1,276,684	1,298,830	1,273,214
Expenses:			
Golf.....	1,195,527	1,177,935	1,076,846
Excess (deficiency) before transfers.....	81,157	120,895	196,368
Transfers In/(Out).....	(127,791)	(113,049)	(100,416)
Change in net position.....	(46,634)	7,846	95,952
Beginning net position.....	1,204,122	1,196,276	1,100,324
Ending net position.....	\$ 1,157,488	\$ 1,204,122	\$ 1,196,276

The golf enterprise net position decreased by \$46.6 thousand during the current year. The decrease is primarily the result of an increase in depreciation expense related to ongoing projects at the golf course, coupled with a decrease in both operating revenues and investment income.

Capital Planning and Budgeting

Capital planning and budgeting is a critical undertaking for any government and is central to the delivery of essential services and the quality of life for residents. In fact, without a sound plan for long-term investment in infrastructure and equipment, the ability of local government to accomplish its goals is greatly hampered. In 1994, as part of the override discussion that year, the Board of Selectmen implemented a Financial Improvement Program. A key area addressed in the Program was capital planning and, since then, the Town has made a significant commitment to its Capital Improvement Program (CIP) to address the backlog of capital needs created by the under-investment in infrastructure during the late-1970's and the 1980's. Over the last 10 years (FY06 -

FY16), the Town has authorized expenditures of \$323 million, for an average of nearly \$29 million per year. Although there continues to be more to do in the areas of street and sidewalk repairs, parks/open space improvements, and school and town facilities upgrades, the commitment to capital improvements is showing positive results.

Each year's CIP takes into account a projected six-year view. The FY 2017 – FY 2022 CIP continued the Town's aggressive approach toward maintaining and improving the Town's physical assets. Developed within the parameters of the Board of Selectmen's CIP Policies, the CIP incorporated a number of major projects along with a financing plan that includes outside funding sources and grant opportunities. It also continued to fund school projects related to the enrollment surge of the past few years.

In addition to the 6% financing called for in the CIP Policy, Free Cash and State/Federal grants are other key components of the overall financing strategy of the CIP. The Town's Free Cash Policy dedicates this revenue source to the CIP after funding various strategic reserves / protecting fund balance levels so that total CIP funding is equal to 7.5% of the prior year's net revenue. This important funding source allows for the expansion of the pay-as-you-go component of the CIP. Without Free Cash, the Town would be unable to fund many of the projects being recommended. The Town's certified Free Cash for the fiscal year ending June 30, 2015 was \$7.8 million. After funding strategic reserves to the levels called for in the Town's Reserve policies, and after leaving \$2.5 million un-appropriated to address an unreserved fund balance issue, \$4.4 million of additional pay-as-you-go capacity was made available to the CIP for FY 2017. For the out-years of the CIP, approximately \$4.4 million is estimated for Free Cash, which yields between \$3.5 - \$3.9 million per year for the CIP.

State/Federal grants total \$43.5 million over the six-year period. Of this amount, \$26 million represents the potential State share of the Devotion School Renovation project. The CIP assumed 22% funding by the Massachusetts School Building Authority (MSBA) for the Devotion School project; the Town will continue to work with the MSBA as the project moves forward.

Another key CIP financing policy is that the Water and Sewer Enterprise Fund and the Golf Course Enterprise Fund cover 100% of their debt service. When additional capital work to the water and sewer infrastructure or to the golf course is requested, the impact debt service has on those enterprise funds is taken into consideration. Since they are both 100% cost recovery funds, any growth in debt service may well necessitate increases in fees. Therefore, the decision to authorize additional debt is made carefully.

Each year, many challenges present themselves when putting together a balanced CIP that addresses the priorities of the community while staying within CIP financing policies. This year has been a challenge like no other. The financial pressure exerted by the school overcrowding issue and other new, legitimate demands, coupled with maintaining other projects that are priorities of the Town, presents a number of challenges. Our K-12 student population has grown by 28.6% since FY 2006 from 5,766 students to 7,412. The district's K-8 enrollment increased by 40.3% during the last 10 years, growing by 1,570 students. To put this growth in context, it is equivalent to adding the combined student population of the Pierce and Baker Schools into our existing eight buildings since 2006. In just the past five years, K-8 enrollment has actually accelerated, and we have added 814 students since 2010.

While the increase in size of Brookline's kindergarten enrollment has driven the growth, these larger elementary grades will soon begin to enter the high school. Brookline High School has grown 4.1% in the last ten years, with a five-year growth of 12.7%. In the past five years, student enrollment at the high school has increased from 1,726 students to 1,946. Currently, grades Kindergarten through 4th average 651 students this year, while grades 8-12 are still averaging only 490 students. We project that there will be more than 2,400 students attending Brookline High School in grades 9-12 by the school year 2020-2021. This CIP continues to address the overcrowding issue in a comprehensive manner:

10. - 42

- Classroom Capacity – in both FY08 and FY10, Town Meeting appropriated \$400,000 to address space needs, followed by \$530,000 in FY11 and \$1.75 million in FY's 13-15. The CIP includes an additional \$8.6 million over the course of the six years, with \$2.25 million coming in FY16. The Classroom Capacity item in FY 2017 covers the additional space leased from synagogues, 62 Harvard, 24 Webster Place and the Baker modules (\$992K) with very limited funding to modify smaller spaces in existing buildings (\$46K). The FY2018 – 2022 budgets assume continuation of those lease arrangements.
- School Studies – In October, 2014, a study was commissioned by the Selectmen and School Committee to focus on identifying and evaluating sites throughout Brookline that may be able to accommodate a new or expanded school in order to address the rapidly escalating school population. A final site was identified in the fall of 2016. This funding for School Studies would include a feasibility study for the High School and the 9th School site, as identified by both Boards this fall. It is projected that approximately \$500,000 will support the High School feasibility study and \$300,000 will be needed for the 9th School feasibility study.
- High School – with the larger grades making their way through the elementary schools, they will soon be at the High School. This Preliminary CIP provides funding for a portion of a high school expansion and renovation project. The School Committee, the Board of Selectmen, and the Advisory Committee all voted unanimously to proceed with the process for the 9th Elementary School and Brookline High School renovation and expansion without submitting a Statement of Interest to the Massachusetts School Building Authority to allow for more flexibility in the design processes and to meet the timelines for the projects. Any amount above the \$35.1 million identified as the capacity available in the CIP to fund this project will have to be funded via a Debt Exclusion Override.

All of this is being addressed while at the same time continuing to address on-going infrastructure improvements including streets, sidewalks, parks/playgrounds, and water/sewer systems. The core of any CIP should be the repair of and improvement to a community's infrastructure and that is the case with this CIP. Governmental jurisdictions across the country continue to struggle with the issue of funding infrastructure needs, especially in these economic and budgetary times. Fortunately, Brookline's CIP policies (dedicated CIP funding) and taxpayer support (debt exclusions for Schools and an Override that included infrastructure needs) have allowed the community to fund these needs far more adequately than would otherwise be the case.

The following schedule reflects the CIP expenditure activity for fiscal 2016, together with outstanding encumbrances and available budget balances, for both Debt and Revenue Funded Capital Projects:

	All Capital Improvement Projects			Revenue Financed Projects			Debt Financed Projects		
	Expended in Fiscal 2016	Encumbrances	Available Budget	Expended in Fiscal 2016	Encumbrances	Available Budget	Expended in Fiscal 2016	Encumbrances	Available Budget
General Government Capital Equ./Planning	602,051	96,349	292,496	602,051	96,349	292,496	-	-	-
Building Projects	11,318,328	19,772,761	101,850,952	4,536,152	636,272	1,438,475	6,782,176	19,136,489	100,412,477
Public Safety Projects	1,092,650	268,011	65,047	442,137	268,011	65,047	650,513	-	-
DPW Projects	8,184,391	2,783,902	16,001,318	7,146,230	1,727,327	5,457,838	1,038,161	1,056,575	10,543,480
Recreation Projects	123,748	211,288	1,339,964	20,195	45,991	608,814	103,553	165,297	731,150
Library Projects	-	23,387	-	-	23,387	-	-	-	-
DPW Enterprise Related Projects	997,126	1,915,528	1,499,247	-	-	-	997,126	1,915,528	1,499,247
Golf Enterprise Projects	629,449	10,000	1,044	-	-	-	629,449	10,000	1,044
GRAND TOTAL	22,947,744	25,081,226	121,050,067	12,746,765	2,797,336	7,862,670	10,200,979	22,283,890	113,187,397

Capital Asset and Debt Administration

Capital Assets. The Town of Brookline's investment in capital assets for its governmental and business type activities as of June 30, 2016, amount to \$303 million (net of depreciation). This investment in capital assets includes land, buildings, improvements to land and buildings, machinery and equipment, vehicles, roads, sidewalks, bridges and water and sewer lines.

10. - 43

The net increase in the Town of Brookline's investment in capital assets for the current year was \$7.1 million, including a \$6.2 million increase for governmental activities and a \$936 thousand increase for business-type activities.

As noted in the table above the Town's major capital projects relate to school renovations and various infrastructure projects.

Major Capital asset additions during the current year included the following:

- ❖ Approximately \$1.4 million was capitalized for the Old Lincoln School.
- ❖ Approximately \$3.4 million was capitalized for the planning and construction of the Devotion School.
- ❖ Approximately \$5.4 million was spent on roads, sidewalks, wastewater, and other related infrastructure.
- ❖ Approximately \$2.2 million was spent on machinery and equipment.
- ❖ Approximately \$8.5 million related to various building improvements and renovations.
- ❖ Approximately \$933 thousand was spent on golf course improvements.

Please see Note 4 for further capital asset information.

	Town of Brookline's Capital Assets (Net of Depreciation)					
	Governmental Activities		Business –Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	874,873	874,873	-	-	874,873	874,873
Construction in Progress	9,025,734	4,208,412	-	-	9,025,734	4,208,412
Land Improvements	18,730,847	17,592,547	2,089,524	1,307,817	20,820,371	18,900,364
Buildings	175,525,354	177,184,801	2,773,187	2,925,690	178,298,541	180,110,491
Machinery and Equipment	10,940,542	10,956,998	764,803	780,066	11,705,345	11,737,064
Infrastructure	26,013,195	24,091,584	56,265,952	55,944,363	82,279,147	80,035,947
Total	241,110,545	234,909,215	61,893,466	60,957,936	303,004,011	295,867,151

Long-term Debt. At the end of the current year, the Town of Brookline had total bonded debt outstanding of \$81.8 million of which \$72.7 is governmental debt and \$9.1 is business-type debt. This entire amount is classified as outstanding long-term debt. During 2016, the Town retired \$7.2 million of governmental long-term debt and \$2.3 million of business-type long-term debt. The Town issued \$17.7 million of governmental and \$1.0 million of business-type debt net of capitalized bond premiums.

The Town also issued a Bond Anticipation note for \$500,000 related to golf course improvements.

In order to take advantage of favorable interest rates, the Town issued \$6,075,000 of General Obligation Refunding Bonds on March 29, 2016. \$6,350,000 of general obligation bonds were refunded by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net position. This refunding was undertaken to reduce total debt service payments over the next 12 years by \$733,586 and resulted in an economic gain of \$623,843.

Please see notes 6 and 7 for further debt information.

In 2005, the Commonwealth enacted legislation that changed the method for funding the school building assistance program. Under the new program, the assistance is paid to support construction costs and reduce the total debt service of the Town. The Town has been approved for a project at the Devotion School under this

program. Through the end of FY2016, the Town has recorded capital grant revenue totaling approximately \$1.9 million, from the MSBA which is equal to 35.84% of approved construction costs incurred to date. The Town received reimbursements related to the Devotion School for approximately \$768 thousand in 2016 and recorded a receivable of \$791 thousand.

Cash and Investments

At June 30, 2016, the Town had recorded a Cash and Investments balance of \$137,583,386. Additional adjustments for accounts not maintained by the Treasurer, but included in overall financial statement cash, were Library Cash of \$322,575; Investment accounts maintained by the Trustees of the Brookline Public Library of \$4,857,443; and Cash and Investment accounts maintained by the Brookline Retirement System of \$10,967 and \$256,167,885, respectively. This resulted in total Cash and Investments of \$398,942,256 as reflected in the basic financial statements.

Requests for Information

This financial report is designed to provide a general overview of the Town of Brookline's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Comptroller at Brookline Town Hall, 333 Washington Street, Brookline, Massachusetts 02146.

You are also invited to visit our website at <http://www.brooklinema.gov> .

Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2016

	<i>Primary Government</i>		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents.....	\$ 89,870,844	\$ 7,678,380	\$ 97,549,224
Investments.....	8,991,455	-	8,991,455
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	3,119,885	-	3,119,885
Tax liens.....	2,058,503	-	2,058,503
Motor vehicle excise taxes.....	85,149	-	85,149
User fees.....	102,686	-	102,686
Water and sewer fees.....	-	7,127,639	7,127,639
Departmental and other.....	3,734,951	-	3,734,951
Intergovernmental.....	6,285,994	-	6,285,994
Loans.....	28,117	-	28,117
Internal balances.....	50,000	(50,000)	-
Other assets.....	181,084	83,837	264,921
NONCURRENT:			
Intergovernmental.....	2,161,000	-	2,161,000
Internal balances.....	525,000	(525,000)	-
Capital assets, nondepreciable.....	9,900,607	-	9,900,607
Capital assets, net of accumulated depreciation.....	231,209,938	61,893,466	293,103,404
TOTAL ASSETS.....	358,305,213	76,208,322	434,513,535
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions.....	29,960,367	673,016	30,633,383
LIABILITIES			
CURRENT:			
Warrants payable.....	1,830,899	916,270	2,747,169
Accrued liabilities.....	48,998	13,290	62,288
Accrued payroll.....	5,378,068	-	5,378,068
Tax refunds payable.....	5,331,000	-	5,331,000
Accrued interest.....	685,928	70,617	756,545
Abandoned property.....	190,338	-	190,338
Other liabilities.....	959,759	14,162	973,921
Unearned revenue.....	1,172,775	-	1,172,775
Liabilities due depositors.....	1,932	-	1,932
Landfill closure.....	190,000	-	190,000
Compensated absences.....	6,438,619	338,198	6,776,817
Workers' compensation.....	234,960	-	234,960
Notes payable.....	-	500,000	500,000
Bonds payable.....	8,158,680	2,136,697	10,295,377
NONCURRENT:			
Landfill closure.....	4,529,000	-	4,529,000
Compensated absences.....	2,164,479	97,740	2,262,219
Workers' compensation.....	2,702,040	-	2,702,040
Postemployment benefits.....	55,737,395	1,639,357	57,376,752
Net pension liability.....	215,832,203	4,848,358	220,680,561
Bonds payable.....	64,528,118	6,958,222	71,486,340
TOTAL LIABILITIES.....	376,115,191	17,532,911	393,648,102
NET POSITION			
Net investment in capital assets.....	186,929,190	56,655,110	243,584,300
Restricted for:			
Loans.....	28,117	-	28,117
Permanent funds:			
Expendable.....	5,955,334	-	5,955,334
Nonexpendable.....	1,701,420	-	1,701,420
Other purposes.....	21,434,197	-	21,434,197
Unrestricted.....	(203,897,869)	2,693,317	(201,204,552)
TOTAL NET POSITION.....	\$ 12,150,389	\$ 59,348,427	\$ 71,498,816

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2016

		Program Revenues				
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue	
Primary Government:						
<i>Governmental Activities:</i>						
General government.....	\$ 24,196,141	\$ 7,508,081	\$ 1,176,990	\$ -	\$ (15,511,070)	
Public safety.....	61,171,320	10,229,701	478,336	-	(50,463,283)	
Education.....	155,073,193	8,350,212	31,143,179	1,274,164	(114,305,638)	
Public works.....	25,576,266	3,816,780	619,767	969,605	(20,170,114)	
Community and economic development.....	1,405,465	-	1,356,412	-	(49,053)	
Human services.....	5,361,159	11,045	519,378	-	(4,830,736)	
Leisure services.....	11,375,140	3,336,093	301,525	8,000	(7,729,522)	
Interest.....	1,769,183	-	120,858	-	(1,648,325)	
Total Governmental Activities.....	285,927,867	33,251,912	35,716,445	2,251,769	(214,707,741)	
<i>Business-Type Activities:</i>						
Golf.....	1,195,527	1,275,928	-	-	80,401	
Water and sewer.....	24,904,142	28,311,805	-	-	3,407,663	
Total Business-Type Activities.....	26,099,669	29,587,733	-	-	3,488,064	
Total Primary Government.....	\$ 312,027,536	\$ 62,839,645	\$ 35,716,445	\$ 2,251,769	\$ (211,219,677)	

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES (Continued)

YEAR ENDED JUNE 30, 2016

	Primary Government		
	Governmental	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue from previous page.....	\$ <u>(214,707,741)</u>	\$ <u>3,488,064</u>	\$ <u>(211,219,677)</u>
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	193,853,263	-	193,853,263
Motor vehicle and other excise taxes.....	6,369,611	-	6,369,611
Hotel/motel tax.....	1,587,568	-	1,587,568
Local meals tax.....	1,125,291	-	1,125,291
Penalties and interest on taxes.....	490,062	-	490,062
Payments in lieu of taxes.....	1,042,912	-	1,042,912
Grants and contributions not restricted to specific programs.....	6,205,949	-	6,205,949
Unrestricted investment income.....	457,978	9,951	467,929
Miscellaneous.....	1,053,486	-	1,053,486
<i>Transfers, net</i>	<u>2,069,240</u>	<u>(2,069,240)</u>	<u>-</u>
Total general revenues and transfers.....	<u>214,255,360</u>	<u>(2,059,289)</u>	<u>212,196,071</u>
Change in net position.....	(452,381)	1,428,775	976,394
<i>Net Position:</i>			
Beginning of year.....	<u>12,602,770</u>	<u>57,919,652</u>	<u>70,522,422</u>
End of year.....	\$ <u><u>12,150,389</u></u>	\$ <u><u>59,348,427</u></u>	\$ <u><u>71,498,816</u></u>

See notes to basic financial statements.

(Concluded)

10. - 49

GOVERNMENTAL FUNDS BALANCE SHEET

JUNE 30, 2016

	General	Devotion School Renovation	Capital Article Fund	Chapter 90 Highway Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents.....	\$ 40,526,415	\$ 7,650,368	\$ 10,626,805	\$ -	\$ 25,013,276	\$ 83,816,864
Investments.....	-	-	-	-	8,991,455	8,991,455
Receivables, net of uncollectibles:						
Real estate and personal property taxes.....	3,119,885	-	-	-	-	3,119,885
Tax liens.....	2,058,503	-	-	-	-	2,058,503
Motor vehicle excise taxes.....	85,149	-	-	-	-	85,149
User fees.....	102,686	-	-	-	-	102,686
Departmental and other.....	3,699,734	-	-	-	35,217	3,734,951
Intergovernmental.....	2,612,000	790,788	-	3,458,109	1,586,097	8,446,994
Loans.....	-	-	-	-	28,117	28,117
Due from other funds.....	575,000	-	-	-	-	575,000
Other assets.....	125,281	-	50,000	-	5,803	181,084
TOTAL ASSETS.....	\$ 52,904,653	\$ 8,441,156	\$ 10,676,805	\$ 3,458,109	\$ 35,659,965	\$ 111,140,688
LIABILITIES						
Warrants payable.....	\$ 674,696	\$ 183,530	\$ 304,164	\$ -	\$ 660,510	\$ 1,822,900
Accrued liabilities.....	6,643	7,673	5,160	-	29,522	48,998
Accrued payroll.....	5,345,958	-	-	-	32,110	5,378,068
Tax refunds payable.....	5,331,000	-	-	-	-	5,331,000
Liabilities due depositors.....	1,932	-	-	-	-	1,932
Abandoned property.....	190,338	-	-	-	-	190,338
Other liabilities.....	959,759	-	-	-	-	959,759
Unearned revenue.....	294,797	-	-	-	877,977	1,172,774
TOTAL LIABILITIES.....	12,805,123	191,203	309,324	-	1,600,119	14,905,769
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue.....	11,254,504	-	-	3,458,109	1,147,339	15,859,952
FUND BALANCES						
Nonspendable.....	-	-	-	-	1,701,420	1,701,420
Restricted.....	-	-	-	-	22,786,583	22,786,583
Committed.....	-	8,249,953	10,367,481	-	8,424,504	27,041,938
Assigned.....	7,499,144	-	-	-	-	7,499,144
Unassigned.....	21,345,882	-	-	-	-	21,345,882
TOTAL FUND BALANCES.....	28,845,026	8,249,953	10,367,481	-	32,912,507	80,374,967
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 52,904,653	\$ 8,441,156	\$ 10,676,805	\$ 3,458,109	\$ 35,659,965	\$ 111,140,688

See notes to basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

YEAR ENDED JUNE 30, 2016

Total governmental fund balances.....	\$ 80,374,967
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	241,110,545
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....	15,859,951
Certain changes in the net pension liability are required to be included in pension expense over future periods. These changes are reported as deferred outflows of resources or (deferred inflows of resources) related to pensions.....	29,960,367
Internal service funds are used by management to account for liability, health insurance and workers' compensation activities.	
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.....	3,108,981
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....	(685,928)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Bonds payable.....	(70,252,500)
Landfill closure.....	(4,719,000)
Unamortized premium on bonds payable.....	(2,434,298)
Postemployment benefits.....	(55,737,395)
Net pension liability.....	(215,832,203)
Compensated absences.....	(8,603,098)
Net effect of reporting long-term liabilities.....	<u>(357,578,494)</u>
Net position of governmental activities.....	<u>\$ 12,150,389</u>

See notes to basic financial statements.

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2016

	General	Devotion School Renovation	Capital Article Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:					
Real estate and personal property taxes, net of tax refunds.....	\$ 193,154,423	\$ -	\$ -	\$ -	\$ 193,154,423
Motor vehicle and other excise taxes.....	6,360,901	-	-	-	6,360,901
Hotel/motel tax.....	1,587,568	-	-	-	1,587,568
Local meals tax.....	1,125,291	-	-	-	1,125,291
Charges for services.....	5,395,221	-	-	-	5,395,221
Penalties and interest on taxes.....	499,590	-	-	-	499,590
Payments in lieu of taxes.....	1,042,912	-	-	-	1,042,912
Licenses and permits.....	5,694,293	-	-	-	5,694,293
Fines and forfeitures.....	4,146,004	-	-	-	4,146,004
Intergovernmental.....	29,717,808	1,274,265	-	10,439,894	41,431,967
Departmental and other.....	1,652,830	-	-	16,159,917	17,812,747
Contributions.....	-	-	-	2,143,835	2,143,835
Investment income.....	262,373	-	-	174,673	437,046
TOTAL REVENUES.....	250,639,214	1,274,265	-	28,918,319	280,831,798
EXPENDITURES:					
Current:					
General government.....	11,014,165	-	1,621,317	1,574,000	14,209,482
Public safety.....	36,670,261	-	1,250,996	1,614,775	39,536,032
Education.....	95,715,553	3,425,990	2,518,409	17,139,107	118,799,059
Public works.....	14,870,354	-	4,343,597	1,702,810	20,916,761
Community and economic development.....	-	-	-	1,405,465	1,405,465
Human services.....	2,605,611	-	1,966,520	824,579	5,396,710
Leisure services.....	4,969,813	-	168,512	2,955,711	8,094,036
Pension benefits.....	29,388,794	-	-	-	29,388,794
Fringe benefits.....	34,511,940	-	-	-	34,511,940
State and county charges.....	6,283,848	-	-	-	6,283,848
Debt service:					
Principal.....	7,163,794	-	-	-	7,163,794
Interest.....	2,001,989	-	-	-	2,001,989
TOTAL EXPENDITURES.....	245,196,122	3,425,990	11,869,351	27,216,447	287,707,910
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	5,443,092	(2,151,725)	(11,869,351)	1,701,872	(6,876,112)
OTHER FINANCING SOURCES (USES):					
Proceeds from bonds.....	-	10,000,000	-	7,735,000	17,735,000
Proceeds from refunding bonds.....	6,075,000	-	-	-	6,075,000
Premium from issuance of bonds, net of expenditures.....	1,362,097	-	-	-	1,362,097
Premium from issuance of refunding bonds.....	777,872	-	-	-	777,872
Payments to refunded bond escrow agent.....	(6,915,822)	-	-	-	(6,915,822)
Transfers in.....	6,798,864	-	9,083,000	163,078	16,044,942
Transfers out.....	(9,246,078)	-	(500)	(4,729,124)	(13,975,702)
TOTAL OTHER FINANCING SOURCES (USES).....	(1,148,067)	10,000,000	9,082,500	3,168,954	21,103,387
NET CHANGE IN FUND BALANCES.....	4,295,025	7,848,275	(2,786,851)	4,870,826	14,227,275
FUND BALANCES AT BEGINNING OF YEAR.....	24,550,001	401,678	13,154,332	28,041,681	66,147,692
FUND BALANCES AT END OF YEAR.....	\$ 28,845,026	\$ 8,249,953	\$ 10,367,481	\$ 32,912,507	\$ 80,374,967

See notes to basic financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2016

Net change in fund balances - total governmental funds.....	\$ 14,227,275
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital outlay.....	19,048,090
Depreciation expense.....	<u>(12,846,760)</u>
Net effect of reporting capital assets.....	6,201,330
<p>Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred inflows of resources.....</p>	
	2,553,516
<p>The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.</p>	
Proceeds from bonds.....	(17,735,000)
Proceeds from refunding bonds	(6,075,000)
Amortization of bond premiums.....	213,168
Premium from issuance of refunding bonds.....	(777,872)
Payments to refunding bond escrow agent.....	6,915,822
Deferred charges on refunding.....	212,050
Debt service principal payments.....	<u>7,163,794</u>
Net effect of reporting long-term debt.....	(10,083,038)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>	
Net change in compensated absences accrual.....	178,420
Net change in accrued interest on long-term debt.....	(192,412)
Net change in postemployment benefit accrual.....	(4,483,169)
Net change in landfill accrual.....	66,000
Net change in deferred outflow/(inflow) of resources related to pensions.....	27,600,551
Net change in un-amortized bond premiums.....	(1,362,097)
Net change in net pension liability.....	<u>(35,321,649)</u>
Net effect of recording long-term liabilities.....	(13,514,356)
<p>Internal service funds are used by management to account for health insurance and workers' compensation activities.</p>	
The net activity of internal service funds is reported with Governmental Activities.....	<u>162,892</u>
Change in net position of governmental activities.....	<u>\$ (452,381)</u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2016

	Business-type Activities - Enterprise Funds			
	Water & Sewer	Golf Course	Total	Governmental Activities - Internal Service Funds
ASSETS				
CURRENT:				
Cash and cash equivalents.....	\$ 7,251,651	\$ 426,729	\$ 7,678,380	\$ 6,053,980
Receivables, net of allowance for uncollectibles:				
Water and sewer fees.....	7,127,639	-	7,127,639	-
Other assets.....	13,988	69,849	83,837	-
Total current assets.....	14,393,278	496,578	14,889,856	6,053,980
NONCURRENT:				
Capital assets, net of accumulated depreciation.....	58,583,581	3,309,885	61,893,466	-
TOTAL ASSETS.....	72,976,859	3,806,463	76,783,322	6,053,980
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pensions.....	627,130	45,886	673,016	-
LIABILITIES				
CURRENT:				
Warrants payable.....	757,042	159,228	916,270	7,999
Accrued liabilities.....	13,290	-	13,290	-
Accrued interest.....	62,548	8,069	70,617	-
Due to other funds.....	-	50,000	50,000	-
Other liabilities.....	-	14,162	14,162	-
Compensated absences.....	283,156	55,042	338,198	-
Workers' compensation.....	-	-	-	234,960
Notes payable.....	-	500,000	500,000	-
Bonds payable.....	1,986,697	150,000	2,136,697	-
Total current liabilities.....	3,102,733	936,501	4,039,234	242,959
NONCURRENT:				
Due to other funds.....	-	525,000	525,000	-
Compensated absences.....	86,490	11,250	97,740	-
Workers' compensation.....	-	-	-	2,702,040
Postemployment benefits.....	1,592,805	46,552	1,639,357	-
Net pension liability.....	4,517,800	330,558	4,848,358	-
Bonds payable.....	6,113,222	845,000	6,958,222	-
Total noncurrent liabilities.....	12,310,317	1,758,360	14,068,677	2,702,040
TOTAL LIABILITIES.....	15,413,050	2,694,861	18,107,911	2,944,999
NET POSITION				
Net investment in capital assets.....	54,197,734	2,457,376	56,655,110	-
Unrestricted.....	3,993,205	(1,299,888)	2,693,317	3,108,981
TOTAL NET POSITION.....	\$ 58,190,939	\$ 1,157,488	\$ 59,348,427	\$ 3,108,981

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2016

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Water & Sewer	Golf Course	Total	
OPERATING REVENUES:				
Charges for services	\$ 28,311,805	\$ 1,275,928	\$ 29,587,733	\$ -
Employer contributions	-	-	-	2,179,214
TOTAL OPERATING REVENUES	28,311,805	1,275,928	29,587,733	2,179,214
OPERATING EXPENSES:				
Cost of services and administration	23,072,922	918,043	23,990,965	-
Depreciation.....	1,653,253	240,744	1,893,997	-
Employee benefits	-	-	-	2,037,254
TOTAL OPERATING EXPENSES	24,726,175	1,158,787	25,884,962	2,037,254
OPERATING INCOME (LOSS).....	3,585,630	117,141	3,702,771	141,960
NONOPERATING REVENUES (EXPENSES):				
Investment income.....	9,195	756	9,951	20,932
Interest expense.....	(177,967)	(36,740)	(214,707)	-
TOTAL NONOPERATING REVENUES (EXPENSES), NET.....	(168,772)	(35,984)	(204,756)	20,932
INCOME (LOSS) BEFORE TRANSFERS.....	3,416,858	81,157	3,498,015	162,892
TRANSFERS:				
Transfers out.....	(1,941,449)	(127,791)	(2,069,240)	-
CHANGE IN NET POSITION.....	1,475,409	(46,634)	1,428,775	162,892
NET POSITION AT BEGINNING OF YEAR.....	56,715,530	1,204,122	57,919,652	2,946,089
NET POSITION AT END OF YEAR.....	\$ 58,190,939	\$ 1,157,488	\$ 59,348,427	\$ 3,108,981

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2016

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Water & Sewer	Golf Course	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers and users.....	\$ 27,650,475	\$ 1,275,928	\$ 28,926,403	\$ -
Receipts from interfund services provided.....	-	-	-	2,179,214
Payments to vendors.....	(20,494,292)	(561,176)	(21,055,468)	(1,953,366)
Payments to employees.....	(2,297,615)	(464,420)	(2,762,035)	-
NET CASH FROM OPERATING ACTIVITIES.....	4,858,568	250,332	5,108,900	225,848
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers out.....	(1,941,449)	(127,791)	(2,069,240)	-
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES.....	(1,941,449)	(127,791)	(2,069,240)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from the issuance of bonds and notes.....	1,000,000	500,000	1,500,000	-
Premium from the issuance of bonds.....	84,413	-	84,413	-
Acquisition and construction of capital assets.....	(1,171,035)	(782,250)	(1,953,285)	-
Principal payments on bonds.....	(2,154,166)	(154,000)	(2,308,166)	-
Interest expense.....	(270,861)	(37,355)	(308,216)	-
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	(2,511,649)	(473,605)	(2,985,254)	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment income.....	9,195	756	9,951	20,932
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	414,665	(350,308)	64,357	246,780
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	6,836,986	777,037	7,614,023	5,807,200
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 7,251,651	\$ 426,729	\$ 7,678,380	\$ 6,053,980
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:				
Operating income (loss).....	\$ 3,585,630	\$ 117,141	\$ 3,702,771	\$ 141,960
Adjustments to reconcile operating income (loss) to net cash from operating activities:				
Depreciation.....	1,653,253	240,744	1,893,997	-
Deferred outflows (inflows) related to pensions.....	(578,694)	(42,253)	(620,947)	-
Changes in assets and liabilities:				
Charges for services receivable.....	(661,330)	-	(661,330)	-
Due to other funds.....	-	(50,000)	(50,000)	-
Other assets.....	439	(69,849)	(69,410)	-
Warrants payable.....	(11,620)	(8,750)	(20,370)	7,999
Postemployment benefits.....	30,415	889	31,304	-
Accrued liabilities.....	13,290	(6,880)	6,410	(1,111)
Net pension liability.....	812,786	52,682	865,468	-
Other liabilities.....	-	4,573	4,573	-
Accrued compensated absences.....	14,399	12,035	26,434	-
Workers' compensation.....	-	-	-	77,000
Total adjustments.....	1,272,938	133,191	1,406,129	83,888
NET CASH FROM OPERATING ACTIVITIES.....	\$ 4,858,568	\$ 250,332	\$ 5,108,900	\$ 225,848

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2016

	Pension Trust Fund (as of December 31, 2015)	Other Postemployment Benefits Trust Fund	Private Purpose Trust Funds	Agency Funds
ASSETS				
CURRENT:				
Cash and cash equivalents.....	\$ 10,967	\$ 263,846	\$ 2,253,300	\$ -
Investments.....	256,167,885	29,752,544	3,953,035	-
Receivables, net of allowance for uncollectibles:				
Departmental and other.....	364,404	-	-	658,954
Due from other funds.....	-	-	113,542	-
TOTAL ASSETS.....	256,543,256	30,016,390	6,319,877	658,954
LIABILITIES				
Warrants payable.....	19,841	-	5,907	-
Accrued liabilities.....	-	-	362,298	-
Other liabilities.....	-	-	-	545,412
Due to other funds.....	-	-	-	113,542
TOTAL LIABILITIES.....	19,841	-	368,205	658,954
NET POSITION				
Held in trust for pension benefits, OPEB, and other purposes..	\$ <u>256,523,415</u>	\$ <u>30,016,390</u>	\$ <u>5,951,672</u>	\$ <u>-</u>

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2016

	Pension Trust Fund (as of December 31, 2015)	Other Postemployment Benefits Trust Fund	Private Purpose Trust Funds
ADDITIONS:			
Contributions:			
Employer.....	\$ 19,232,179	\$ 3,499,199	\$ -
Employee.....	6,197,022	-	-
Private donations.....	-	-	241,388
Total contributions.....	25,429,201	3,499,199	241,388
Net investment income (loss):			
Net change in fair value of investments.....	3,361,958	-	-
Investment income (loss).....	352,962	460,267	310,874
Total investment income (loss).....	3,714,920	460,267	310,874
Less: investment expense.....	(1,980,100)	-	-
Net investment income (loss).....	1,734,820	460,267	310,874
Intergovernmental.....	430,120	-	-
Transfers from other systems.....	980,552	-	-
TOTAL ADDITIONS.....	28,574,693	3,959,466	552,262
DEDUCTIONS:			
Administration.....	413,350	-	-
Transfers to other systems.....	1,521,541	-	-
Retirement benefits and refunds.....	27,953,105	-	-
Educational scholarships.....	-	-	250,170
TOTAL DEDUCTIONS.....	29,887,996	-	250,170
CHANGE IN NET POSITION.....	(1,313,303)	3,959,466	302,092
NET POSITION AT BEGINNING OF YEAR.....	257,836,718	26,056,924	5,649,580
NET POSITION AT END OF YEAR.....	\$ 256,523,415	\$ 30,016,390	\$ 5,951,672

See notes to basic financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Town of Brookline, Massachusetts (Town) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant Town accounting policies are described herein.

A. Reporting Entity

The Town was founded in 1630 as a part of Boston and was incorporated in 1705 under the Statutes of the Commonwealth of Massachusetts. The Town operates under a representative Town Meeting form of government and provides the following services to the residents of its community: administrative, public safety, public works, education, community development, water and sewer, health and human services, elder and leisure services.

The Town of Brookline is a municipal corporation that is governed by an elected Board of Selectmen.

For financial reporting purposes, the Town has included all funds, organizations, account groups, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the Town (the primary government) and its component units.

Component Unit Presented as a Fiduciary Fund – The following component unit is presented as a Fiduciary Fund of the primary government due to the nature and significance of relationship between the Town and the component unit.

The Brookline Contributory Retirement System (System) was established to provide retirement benefits to Town employees, the Brookline Housing Authority employees, and their beneficiaries. The System is governed by a five-member board comprised of the Town Comptroller (ex-officio), an appointee of the Board of Selectmen, two members elected by the Retirement System's participants, and one member appointed by the other four Board members. The Retirement System is presented using the accrual basis of accounting and is reported as the Pension Trust Fund in the fiduciary fund financial statements.

Availability of Financial Information for Component Units

The Retirement System is audited as part of the Town's financial statement audit. More information regarding the Retirement System may be obtained by contacting the Retirement System located at 11 Pierce Street, Brookline, MA 02445.

Joint Ventures – The Town is a member of the Massachusetts Water Resources Authority (MWRA), a joint venture with other Massachusetts governmental entities that was organized to provide water and sewer services to the respective members' Cities, Towns, and Districts. Complete financial statements for the MWRA can be obtained directly from their administrative office located at 100 First Avenue, Building 39, Boston, Massachusetts 02129.

The Town is also a member of the Massachusetts Bay Transportation Authority (MBTA), a joint venture with other Massachusetts governmental entities that was organized to provide public transportation services to the respective members' Cities, Towns, and Districts. Complete financial statements for the MBTA can be obtained directly from their administrative office located at 10 Park Plaza, Boston, Massachusetts 02116.

B. Government-Wide and Fund Financial Statements*Government-Wide Financial Statements*

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets and deferred outflows of resources, liabilities and deferred inflows of resources, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Internal service funds and fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation*Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, and claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days of year end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *Devotion School renovation fund* is used to account for financial resources for the renovation of the Devotion School building.

The *capital article fund* is used to account for revenue financed capital projects.

The *chapter 90 highway fund* is used to account for financial resources for the construction, reconstruction, and improvements to roadways, streets, and sidewalks.

The nonmajor governmental funds consist of other special revenue, capital projects, and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following major proprietary funds are reported:

The *water & sewer enterprise fund* is used to account for the water and sewer activities.

The *golf enterprise fund* is used to account for the Town's golf course activities.

Additionally, the following proprietary fund type is reported:

The *internal service fund* is used to account for the financing of services provided by one department to other departments or governmental units. This fund is used to account for risk financing activities related to health insurance, workers' compensation, unemployment and municipal building insurance. The Town also uses this fund to accumulate reserves for postemployment benefits.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *pension trust fund* is used to account for the activities of the Retirement System, which accumulates resources to provide pension benefits to eligible retirees and their beneficiaries.

The *other postemployment benefits trust fund* is used to accumulate assets which will be used to offset future postemployment benefit costs.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

The *agency fund* is used to account for assets held in a purely custodial capacity.

Government-Wide and Fund Financial Statements

For the government-wide financial statements, and proprietary and fiduciary fund accounting, all applicable Financial Accounting Standards Board (FASB) pronouncements issued on or prior to November 30, 1989, are applied, unless those pronouncements conflict with or contradict GASB pronouncements.

D. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

E. Fair Value Measurements

The Town reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the Town's financial instruments, see Note 2 for further detail.

F. Accounts Receivable*Government-Wide and Fund Financial Statements*

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Real Estate Taxes, Personal Property Taxes and Tax Liens

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on August 1st, November 1st, February 1st and May 1st and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Motor Vehicle Excise

Motor vehicle excise taxes are assessed annually for each vehicle registered in the Town and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Water & Sewer

User fees are levied monthly based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Water and Sewer liens are processed annually and included as a lien on the property owner's tax bill. Water and Sewer charges and liens are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered fully collectible and therefore do not report an allowance for uncollectibles.

Departmental and Other

Departmental and other receivables consist primarily of police and fire details and parking tickets and are recorded as receivables in the year accrued. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the

provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Loans

The Department of Community and Economic Development administers loan programs that provide housing assistance to residents and capital needs assistance for small businesses. Upon issuance, a receivable is recorded for the principal amount of the loan.

The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

G. Inventories

Government-Wide and Fund Financial Statements

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported.

H. Restricted Assets

Certain assets of the enterprise fund are classified as restricted if their use is restricted by contract covenants.

I. Deferred Outflows/Inflows of Resources

Government-Wide Financial Statements (Net Position)

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Town's reported deferred outflow of resources relate to pensions.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Town did not have any items that qualify for reporting in this category.

Governmental Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have not been recorded in the governmental fund financial statements but the revenue is not available and so will *not* be recognized as an inflow of resources (revenue) until it becomes available. The Town has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

J. Capital Assets*Government-Wide and Proprietary Fund Financial Statements*

Capital assets, which include land, land improvements, buildings, machinery and equipment, and infrastructure (e.g., roads, water mains, sewer mains, and similar items), are reported in the applicable governmental or business-type activity column of the government-wide financial statements, and the proprietary fund financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation. Except for the capital assets of the governmental activities column in the government-wide financial statements, construction period interest is capitalized on constructed capital assets.

All purchases and construction costing more than \$60,000 and having a useful life of greater than one year are capitalized.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Land improvements.....	5-50
Buildings.....	5-50
Machinery and equipment.....	3-20
Infrastructure.....	10-75

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

K. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as "internal balances".

The general fund has provided a long-term interest free loan to the golf enterprise fund and these balances are included in the statement of net position as "internal balances".

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as “Due from other funds” or “Due to other funds” on the balance sheet.

The general fund has provided a long-term interest free loan to the golf enterprise fund and these balances are included in the fund statements as “Due from other funds” or “Due to other funds”.

L. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

Government-Wide Financial Statements

Transfers between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as “Transfers, net”.

Fund Financial Statements

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

M. Unearned and Unavailable Revenue

Unearned revenue at the government-wide and fund financial statement level represents resources that have been received, but not yet earned.

Unavailable revenue at the governmental fund financial statement level represents billed receivables that do not meet the available criterion in accordance with the current financial resources measurement focus and the modified accrual basis of accounting. Unavailable revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements. As of June 30, 2016, unavailable revenue consisted of taxes billed not yet received and grant awards related to expenditure driven grants in which the grant requirements have not been met.

N. Net Position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position is reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been “restricted for” the following:

“Loans” represents community development outstanding loans receivable balances.

“Permanent funds - expendable” represents amounts held in trust for which the expenditures are restricted by various trust agreements.

“Permanent funds - nonexpendable” represents amounts held in trust for which only investment earnings may be expended.

“Other purposes” represents amounts restricted by outside sources for specific purposes.

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. Town Meeting is the highest level of decision making authority that can commit funds for a specific purpose. Once voted, the limitation imposed by the vote remains in place until the funds are used for their intended purpose or a vote is taken to rescind the commitment.

“Assigned” fund balance includes amounts that are constrained by the Town’s intent to be used for specific purposes, but are neither restricted nor committed. The Comptroller has the authority to assign fund balance. Funds are assigned when the Town has an obligation to purchase goods or services from the current years’ appropriation.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, or assigned to specific purposes within the general fund.

Sometimes the Town will fund outlays for a particular purpose from different components of fund balance. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balances in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. When different components of fund balance can be used for the same purpose, it is the Town’s policy to consider restricted fund balance to have been depleted first, followed by committed fund balance, and assigned fund balance. Unassigned fund balance is applied last.

O. Long-term debt*Government-Wide and Proprietary Fund Financial Statements*

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable material bond premium or discount.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

P. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of both the Brookline Contributory Retirement System (BCRS) and the Massachusetts Teachers Retirement System and additions to/deductions from the BCRS's fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

The golf, water and sewer enterprise funds and the internal service funds retain their investment income.

R. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

S. Use of Estimates*Government-Wide and Fund Financial Statements*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets

and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

T. Individual Fund Deficits

At year-end several individual fund deficits exist in the Special Revenue Funds that will be funded through grants and available fund balances in the next year.

U. Total Column

Government-Wide Financial Statements

The total column presented on the government-wide financial statements represents consolidated financial information.

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

NOTE 2 - CASH AND INVESTMENTS

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of the pension trust fund and the other postemployment benefits trust fund are held separately from those of other funds.

For the general fund, statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (Pool). Trust fund investments are subject to the Town's investment policies which are described further in this note. In addition, there are various restrictions limiting the amount and length of deposits and investments.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. At year-end, the carrying amount of deposits totaled \$89,061,854 and the bank balance totaled \$93,504,114. Of the bank balance, \$860,240 was covered by Federal Depository Insurance, \$86,292,608 was covered by the Depositors Insurance Fund, and \$6,351,266 was exposed to custodial credit risk because it was uninsured and uncollateralized.

The Town's cash and cash equivalents consist of \$89,061,854 in deposits and \$11,004,516 in cash equivalents. These cash and cash equivalents are reported in both the primary government and the fiduciary funds. Those amounts totaled \$97,549,224 and \$2,517,146, respectively. See investments below for amounts designated as cash equivalents.

At December 31, 2015, the carrying amount of deposits for the Retirement System totaled \$10,967 and the bank balance totaled \$382,427. The entire bank balance of the System was covered by Federal Depository Insurance.

The Retirement System's cash and cash equivalents consist of \$10,967 in deposits.

Investments

The Town of Brookline had the following investments, including cash equivalents classified as investments, at June 30, 2016:

Investment Type	Fair Value	Maturity		
		1-5 Years	6-10 Years	Over 10 Years
<u>Debt Securities</u>				
United States Treasury.....	\$ 2,075,806	\$ 1,124,871	\$ 762,959	\$ 187,976
Federal National Mortgage Asso.....	170,697	-	-	170,697
Federal Home Loan Mortgage Corp.....	6,876	-	-	6,876
Bond Mutual Funds.....	1,408,687	1,408,687	-	-
Corporate Bonds.....	395,543	182,887	212,656	-
Total Debt Securities.....	\$ 4,057,609	\$ 2,716,445	\$ 975,615	\$ 365,549
<u>Other Investments</u>				
Alternative Investments.....	2,771,098			
PRIT Investments (Pooled Funds).....	26,981,446			
Equity Securities.....	5,307,926			
Equity Mutual Funds.....	3,578,955			
Money Market Mutual Funds (*).....	786,349			
MMDT (*).....	10,218,167			
Total Investments.....	\$ 53,701,550			
(*) designates cash equivalent				
Total investments per above.....	\$ 53,701,550			
Less: cash equivalents.....	(11,004,516)			
Total Investments.....	\$ 42,697,034			

The Town's investments are reported in both the primary government and the fiduciary funds. Those amounts total \$8,991,455 and \$33,705,579, respectively.

As of December 31, 2015, the Retirement System had the following investments:

<u>Other Investments</u>	
Equity Mutual Funds.....	\$ 163,222,437
Bond Mutual Funds.....	60,483,127
PRIT Investments (Pooled Funds).....	1,124,851
Alternative Investments-Real Estate.....	<u>31,337,470</u>
Total Investments.....	\$ <u>256,167,885</u>

Custodial Credit Risk – Town Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the Town's investments, \$2,075,806 in U.S. Treasury Securities, \$170,697 in Federal National Mortgage Association, \$6,876 in Federal Home Loan Mortgage Corporation, \$395,543 in Corporate Bonds, and \$5,307,926 in Equity Securities, the Town has custodial credit risk exposure of \$7,956,848 because the related securities are uninsured, unregistered and held by the counterparty.

The Town has an investment policy for custodial credit risk that states; 1) a maximum of 70% of the Town's portfolio can be in equity securities and further that any one security can make up only 5% of the Town's portfolio, 2) a maximum of 50% of the Town's portfolio can be in fixed income securities, 3) a maximum of 20% of the Town's portfolio can be in cash. The policy also states that there are no limits or restrictions with respect to U.S. Government Securities and that the minimum rating of bonds shall be investment grade.

Interest Rate Risk – Town Investments

In investments other than the general fund, the Town's formal investment policy limits the selection of investments to the prudent investor rule, which states that the trustee should exercise reasonable care, skill, and caution. The Town contracts with an investment manager who assists the Town in managing the investment exposure to fair value losses arising from increasing interest rates.

The Town participates in MMDT, which maintains a cash portfolio and short-term bond fund with combined average maturities of approximately 3 months.

Credit Risk – Town Investments

The Town has adopted a formal policy related to credit risk. At June 30, 2016 the Town's debt securities were rated as follows:

Rated Debt Investments - Town						
Quality Ratings	United States Treasury	Federal National Mortgage Asso.	Federal Home Loan Mortgage Corp.	Bond Mutual Funds	Corporate Bonds	Total
AAA.....	\$ -	\$ -	\$ -	\$ -	\$ 26,894	\$ 26,894
AA+.....	2,075,806	170,697	6,876	913,108	25,554	3,192,041
AA.....	-	-	-	-	27,337	27,337
AA-.....	-	-	-	-	104,477	104,477
A+.....	-	-	-	-	106,126	106,126
A.....	-	-	-	495,578	53,316	548,894
A-.....	-	-	-	-	51,840	51,840
Fair Value..	\$ 2,075,806	\$ 170,697	\$ 6,876	\$ 1,408,686	\$ 395,544	\$ 4,057,609

Custodial Credit Risk – Retirement System Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the Retirement System will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The System does not have any investments subject to custodial credit risk.

The Retirement System has an investment policy for custodial credit risk that states the Retirement System is willing to accept a level of market risk consistent with moderate interim volatility without sacrificing the potential for long-term real growth of assets. To accomplish this goal the Retirement System will utilize extensive diversification to minimize company and industry specific risks while avoiding extreme levels of volatility that could adversely affect the Retirement Systems' participants. All decisions regarding the System's investment policies are voted on by the Retirement Board.

Interest Rate Risk – Retirement System

The Retirement System has a formal investment policy that establishes the objectives and constraints that govern the investment of the Retirement System's assets. The Retirement System's assets are structured to provide growth from capital gains and income, while maintaining sufficient liquidity to meet beneficiary payments. When managing assets the Retirement System at all times must be in accordance with the provisions of the Public Employee Retirement Administration Commission (PERAC), the Employee Retirement Income Security Act (ERISA) and Department of Labor regulations.

The System participates in PRIT. The effective weighted duration rate for PRIT investments ranged from 0.14 to 24.23 years.

Concentration of Credit Risk

The Town limits the amount that may be invested in any one issuer to 5% of the total investments. At June 30, 2016, the Town does not have any investments that exceed the 5% threshold.

The Retirement System limits the amount that may be invested in any one issuer to 5% of the total investments. At December 31, 2015, the Retirement System does not have any investments that exceed the 5% threshold.

Fair Market Value of Investments

The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town chooses a tabular format for disclosing the levels within the fair value hierarchy.

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following recurring fair value measurements as of June 30, 2016:

Town		Fair Value Measurements Using			
Investment Type	6/30/16	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Investments measured at fair value level:					
<u>Debt Securities</u>					
United States Treasury.....	\$ 2,075,806	\$ 2,075,806	\$ -	\$ -	
Federal National Mortgage Asso.....	170,697	170,697	-	-	
Federal Home Loan Mortgage Corp.....	6,876	6,876	-	-	
Bond Mutual Funds.....	1,408,687	1,408,687	-	-	
Corporate Bonds.....	395,543	-	395,543	-	
Total debt securities.....	4,057,609	3,662,066	395,543	-	
<u>Other investments</u>					
Pooled Alternative Investments.....	2,771,098	-	-	2,771,098	
Equity Securities.....	5,307,926	5,307,926	-	-	
Equity Mutual Funds.....	3,578,955	3,578,955	-	-	
Money Market Mutual Funds.....	786,349	786,349	-	-	
Total other investments.....	12,444,328	9,673,230	-	2,771,098	
Total investments measured at fair value level.....	16,501,937	\$ 13,335,296	\$ 395,543	\$ 2,771,098	
Investments measured at the net asset value:					
PRIT Investments.....	26,981,446				
Investments measured at amortized cost:					
MMDT.....	10,218,167				
Total investments.....	\$ 53,701,550				

U.S. government treasuries and government sponsored enterprises, bond mutual funds, equity securities, equity mutual funds, money market mutual funds classified in Level 1 of the fair value hierarchy are valued using prices

quoted in active markets for those securities. Corporate bonds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Pooled alternative investments classified in level 3 are valued using either a discounted cash flow or market comparable companies technique.

PRIT Investments are valued using the net asset value method. This investment pool was established by the Treasurer of the Commonwealth of Massachusetts, who serves as Trustee. PRIT is administered by the Pension Reserves Investment Management Board (PRIM). The fair values of the positions in each investment Pool are the same as the value of each Pool's shares. The Town does not have the ability to control any of the investment decisions relative to its funds in PRIT.

MMDT investments are valued at amortized cost. Under the amortized cost method, an investment is valued initially at its cost and adjusted for the amount of interest income accrued each day over the term of the investment to account for any difference between the initial cost and the amount payable at its maturity. If amortized cost is determined not to approximate fair value, the value of the portfolio securities will be determined under procedures established by the Advisor.

Retirement System

The System significant amounts of investments that are measured at fair value on a recurring basis. Because investing is a key part of the plan's activities, the plan shows greater disaggregation in its disclosures. The plan chooses a tabular format for disclosing the levels within the fair value hierarchy.

The System categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

The System has the following recurring fair value measurements as of December 31, 2015:

Retirement System		Fair Value Measurements Using		
Investment Type	12/31/15	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments measured at fair value level:				
Debt Securities				
Bond Mutual Funds.....	\$ 60,483,127	\$ 60,483,127	\$ -	\$ -
Other investments				
Equity Mutual Funds.....	163,222,437	163,222,437	-	-
Alternative Investments-Real Estate.....	31,337,470	-	-	31,337,470
Total other investments.....	194,559,907	163,222,437	-	31,337,470
Total investments measured at fair value level:	255,043,034	\$ 223,705,564	\$ -	\$ 31,337,470
Investments measured at the net asset value:				
PRIT Investments.....	1,124,851			
Total investments.....	\$ 256,167,885			

Bond mutual funds and equity mutual funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Alternative investments – Real Estate classified in level 3 are valued using either a discounted cash flow or market comparable companies technique.

PRIT Investments are valued using the net asset value (NAV) method. This investment pool was established by the Treasurer of the Commonwealth of Massachusetts, who serves as Trustee. PRIT is administered by the Pension Reserves Investment Management Board (PRIM). The fair values of the positions in each investment Pool are the same as the value of each Pool's shares. The System does not have the ability to control any of the investment decisions relative to its funds in PRIT.

NOTE 3 – RECEIVABLES

At June 30, 2016, receivables for the individual major governmental funds and non-major internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Real estate and personal property taxes....	\$ 3,119,885	\$ -	\$ 3,119,885
Tax liens.....	2,058,503	-	2,058,503
Motor vehicle and other excise taxes.....	407,481	(322,332)	85,149
User fees.....	102,686	-	102,686
Departmental and other.....	5,698,815	(1,963,864)	3,734,951
Intergovernmental.....	8,446,994	-	8,446,994
Loans.....	28,117	-	28,117
Total.....	<u>\$ 19,862,481</u>	<u>\$ (2,286,196)</u>	<u>\$ 17,576,285</u>

At June 30, 2016, receivables for the water and sewer enterprise fund totaled \$7,127,639. The amount is considered fully collectible.

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

At the end of the current year, the various components of *deferred inflows of resources* reported in the governmental funds were as follows:

	General Fund	Other Governmental Funds	Total
<u>Type:</u>			
Real estate and personal property taxes....	\$ 2,753,903	\$ -	\$ 2,753,903
Tax liens.....	1,851,032	-	1,851,032
Motor vehicle and other excise taxes.....	85,149	-	85,149
User fees.....	102,686	-	102,686
Departmental and other.....	3,699,734	35,217	3,734,951
Intergovernmental.....	2,612,000	4,570,231	7,182,231
<u>Other asset type:</u>			
Due from other funds.....	150,000	-	150,000
Total.....	<u>\$ 11,254,504</u>	<u>\$ 4,605,448</u>	<u>\$ 15,859,952</u>

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 874,873	\$ -	\$ -	\$ 874,873
Construction in progress.....	4,208,412	4,817,322	-	9,025,734
Total capital assets not being depreciated.....	5,083,285	4,817,322	-	9,900,607
<u>Capital assets being depreciated:</u>				
Land improvements.....	30,896,620	2,913,400	-	33,810,020
Buildings.....	297,681,305	5,627,438	-	303,308,743
Machinery and equipment.....	30,486,379	1,998,763	-	32,485,142
Infrastructure.....	47,125,118	3,691,167	(2,196,035)	48,620,250
Total capital assets being depreciated.....	406,189,422	14,230,768	(2,196,035)	418,224,155
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(13,304,073)	(1,775,100)	-	(15,079,173)
Buildings.....	(120,496,504)	(7,286,885)	-	(127,783,389)
Machinery and equipment.....	(19,529,381)	(2,015,219)	-	(21,544,600)
Infrastructure.....	(23,033,534)	(1,769,556)	2,196,035	(22,607,055)
Total accumulated depreciation.....	(176,363,492)	(12,846,760)	2,196,035	(187,014,217)
Total capital assets being depreciated, net.....	229,825,930	1,384,008	-	231,209,938
Total capital assets, net.....	\$ 234,909,215	\$ 6,201,330	\$ -	\$ 241,110,545
	Beginning Balance	Increases	Decreases	Ending Balance
Water & Sewer Activities:				
<u>Capital assets being depreciated:</u>				
Land improvements.....	\$ 201,230	\$ -	\$ -	\$ 201,230
Buildings.....	2,810,328	-	-	2,810,328
Machinery and equipment.....	2,384,625	203,676	-	2,588,301
Infrastructure.....	76,134,536	1,692,849	-	77,827,385
Total capital assets being depreciated.....	81,530,719	1,896,525	-	83,427,244
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(86,191)	(6,574)	-	(92,765)
Buildings.....	(1,297,918)	(68,049)	-	(1,365,967)
Machinery and equipment.....	(1,616,128)	(207,370)	-	(1,823,498)
Infrastructure.....	(20,190,173)	(1,371,260)	-	(21,561,433)
Total accumulated depreciation.....	(23,190,410)	(1,653,253)	-	(24,843,663)
Total capital assets being depreciated, net.....	\$ 58,340,309	\$ 243,272	\$ -	\$ 58,583,581

	Beginning Balance	Increases	Decreases	Ending Balance
Golf Course Activities:				
<u>Capital assets being depreciated:</u>				
Land improvements.....	\$ 1,823,773	\$ 933,002	\$ -	\$ 2,756,775
Buildings.....	2,028,007	-	-	2,028,007
Machinery and equipment.....	143,930	-	-	143,930
Total capital assets being depreciated.....	3,995,710	933,002	-	4,928,712
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(630,995)	(144,721)	-	(775,716)
Buildings.....	(614,727)	(84,454)	-	(699,181)
Machinery and equipment.....	(132,361)	(11,569)	-	(143,930)
Total accumulated depreciation.....	(1,378,083)	(240,744)	-	(1,618,827)
Total capital assets being depreciated, net.....	\$ 2,617,627	\$ 692,258	\$ -	\$ 3,309,885

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

General government.....	\$ 1,042,898
Public safety.....	1,215,580
Education.....	5,226,765
Public works.....	4,172,946
Leisure services.....	722,820
Human services.....	465,751

Total depreciation expense - governmental activities..... \$ 12,846,760

Business-Type Activities:

Water and Sewer.....	\$ 1,653,253
Golf.....	240,744

Total depreciation expense - business-type activities..... \$ 1,893,997

NOTE 5 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2016, are summarized as follows:

Operating Transfers Out:	Operating Transfers In:			
	General Fund	Capital Article Fund	Nonmajor Governmental Funds	Total
General Fund.....	\$ -	\$ 9,083,000	\$ 163,078	\$ 9,246,078
Nonmajor Governmental Funds.....	4,729,124	-	-	4,729,124
Capital Article Fund.....	500	-	-	500
Water & Sewer Enterprise Fund.....	1,941,449	-	-	1,941,449
Golf Enterprise Fund.....	127,791	-	-	127,791
	\$ 6,798,864	\$ 9,083,000	\$ 163,078	\$ 16,044,942

Transfers represent amounts voted to fund the 2016 operating budget and indirect costs transfers from the enterprise funds.

NOTE 6 - SHORT-TERM FINANCING

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund and enterprise funds, respectively.

Details related to the short-term debt activity for the year ended June 30, 2016, are as follows:

Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2015	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2016
BAN	Golf Course Improvements.....	0.65	03/29/17	\$ -	\$ 500,000	\$ -	\$ 500,000

NOTE 7 - LONG-TERM DEBT

Under the provisions of Chapter 44, Section 10, Municipal Law authorizes indebtedness up to a limit of 5% of the equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, debt may be authorized in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

The Town issued \$18,735,000 of new general obligation bonds of which \$17,735,000 was recognized in the governmental funds, \$1,000,000 was recognized in the water & sewer enterprise fund.

In order to take advantage of favorable interest rates, the Town issued \$6,075,000 of General Obligation Refunding Bonds on March 29, 2016. \$6,350,000 of general obligation bonds were refunded by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net position. This refunding was undertaken to reduce total debt service payments over the next 12 years by \$733,586 and resulted in an economic gain of \$623,843. At June 30, 2016, approximately \$6,350,000 of governmental bonds outstanding from the refunding is considered defeased.

10. - 79

Details related to the Town's outstanding indebtedness and debt service requirements are as follows:

Governmental Funds							
Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2015	Issued	Redeemed	Outstanding at June 30, 2016
<i>Inside Debt Limit</i>							
Schools.....	2041	\$ 39,495,877	2.00-5.00	\$ 18,121,000	\$ 11,920,000	\$ 2,026,000	\$ 28,015,000
General Government.....	2031	69,963,968	2.00-5.00	28,280,294	7,625,000	10,032,794	25,872,500
Sub-total.....				46,401,294	19,545,000	12,058,794	53,887,500
<i>Outside Debt Limit</i>							
Schools.....	2032	19,760,000	2.00-4.00	13,555,000	-	1,455,000	12,100,000
General Government.....	2031			-	4,265,000	-	4,265,000
Sub-total.....				13,555,000	4,265,000	1,455,000	16,365,000
Total Governmental Bonds Payable.....				59,956,294	23,810,000	13,513,794	70,252,500
Unamortized Premium on Bonds.....				1,285,369	1,362,097	213,168	2,434,298
Total Governmental Long-Term Debt.....				61,241,663	25,172,097	13,726,962	72,686,798
Enterprise Funds							
<i>Inside Debt Limit</i>							
Golf Course Enterprise Fund....	2035	1,749,000	2.00-4.50	1,149,000	-	154,000	995,000
Water Enterprise Fund.....	2022	7,855,932	2.00-5.00	2,414,706	-	767,206	1,647,500
Sewer Enterprise Fund.....	2026	14,114,900	0.00-5.00	6,756,617	1,000,000	1,386,960	6,369,657
Total Enterprise Bonds Payable.....				10,320,323	1,000,000	2,308,166	9,012,157
Unamortized Premium on Bonds.....				86,854	-	4,092	82,762
Total Enterprise Long-Term Debt.....				10,407,177	1,000,000	2,312,258	9,094,919
Total Long-Term Debt.....				\$ 71,648,840	\$ 26,172,097	\$ 16,039,220	\$ 81,781,717

Debt service requirements for principal and interest for governmental bonds payable are as follows:

Governmental funds - Debt Service Payments

Fiscal Year	Principal	Interest	Total
2017.....	\$ 7,835,000	\$ 2,632,542	\$ 10,467,542
2018.....	7,372,500	2,436,396	9,808,896
2019.....	7,010,000	2,180,358	9,190,358
2020.....	6,670,000	1,923,057	8,593,057
2021.....	5,165,000	1,649,805	6,814,805
2022.....	5,165,000	1,423,245	6,588,245
2023.....	4,600,000	1,205,943	5,805,943
2024.....	4,105,000	1,014,182	5,119,182
2025.....	3,705,000	852,756	4,557,756
2026.....	2,995,000	699,968	3,694,968
2027.....	2,460,000	564,000	3,024,000
2028.....	2,465,000	445,426	2,910,426
2029.....	1,855,000	347,950	2,202,950
2030.....	1,660,000	294,400	1,954,400
2031.....	1,675,000	231,560	1,906,560
2032.....	960,000	167,562	1,127,562
2033.....	450,000	138,762	588,762
2034.....	460,000	125,262	585,262
2035.....	475,000	111,462	586,462
2036.....	490,000	97,212	587,212
2037.....	505,000	82,512	587,512
2038.....	520,000	67,362	587,362
2039.....	535,000	51,762	586,762
2040.....	550,000	35,712	585,712
2041.....	570,000	18,524	588,524
Totals.....	\$ 70,252,500	\$ 18,797,714	\$ 89,050,214

Debt service requirements for principal and interest for enterprise fund bonds and notes payable are as follows:

Enterprise Funds - Debt Service Payments

Fiscal Year	Principal	Interest	Total
2017.....	\$ 2,132,960	\$ 278,788	\$ 2,411,748
2018.....	1,743,441	218,750	1,962,191
2019.....	1,395,378	168,018	1,563,396
2020.....	1,265,378	126,457	1,391,835
2021.....	695,000	89,006	784,006
2022.....	460,000	62,706	522,706
2023.....	360,000	45,506	405,506
2024.....	310,000	33,133	343,133
2025.....	210,000	22,732	232,732
2026.....	160,000	15,276	175,276
2027.....	55,000	9,312	64,312
2028.....	60,000	7,532	67,532
2029.....	60,000	5,543	65,543
2030.....	30,000	3,580	33,580
2031.....	30,000	2,474	32,474
2032.....	15,000	1,350	16,350
2033.....	10,000	900	10,900
2034.....	10,000	600	10,600
2035.....	10,000	300	10,300
Totals.....	\$ 9,012,157	\$ 1,091,963	\$ 10,104,120

The Commonwealth has approved school construction assistance to the Town. The assistance program, which is administered by the Massachusetts School Building Authority, provides resources for future debt service of general obligation school bonds outstanding. During 2016, \$557,000 of such assistance was received for reimbursement. Approximately \$2,975,000 will be received in future years. Of this amount, \$363,000 represents reimbursement of long-term interest costs, and \$2,612,000 represents reimbursement of approved construction costs. Accordingly, a \$2,612,000 intergovernmental receivable and corresponding deferred inflow of resources has been reported in governmental fund financial statements. The deferred inflows of resources have been recognized as revenue in the conversion to the government-wide financial statements.

Beginning in 2005, the Commonwealth changed the method for funding the school building assistance program. Under the new program, the assistance is paid to support construction costs and reduce the total debt service of the Town. Through the end of 2016, the Town has received capital grant proceeds totaling \$1.1 million from the MSBA, which is equal to 35.84% of approved construction costs submitted for reimbursement. The Town anticipates receiving an additional \$790,788 of grant proceeds in 2017. Accordingly, a \$790,788 intergovernmental receivable and corresponding deferred inflow of resources – unavailable revenue has been reported in the governmental fund financial statements. The unavailable revenue has been recognized as revenue in the conversion to the government-wide financial statements.

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2016, the Town had the following authorized and unissued debt:

Purpose	Amount
Devotion School.....	\$ 108,400,000
Fire Maintenance Facility & Remodeling.....	4,500,000
Wastewater System Improvements.....	2,000,000
School Building Envelope/Fenestration Repairs.....	2,100,000
Carlton Street Foot Bridge.....	1,245,000
Traffic Circulation, Pedestrian & Bicycle Crossing Imp.....	1,200,000
Town and School Building Roof Repairs.....	1,200,000
Golf Course Improvements.....	1,000,000
Fire Truck Acquisition.....	800,000
Muddy River Project.....	745,000
Recreational Facility Renovations.....	700,000
Golf - Grounds.....	265,000
Pierce Playground Renovation.....	60,000
Sewers.....	265
Total.....	<u>\$ 124,215,265</u>

Changes in Long-term Liabilities

During the year ended June 30, 2016, the following changes occurred in long-term liabilities:

Governmental Funds

	Balance June 30, 2015	Bonds Issued	Bonds Redeemed	Other Net Increase (Decrease)	Balance June 30, 2016	Current Portion
Long-Term Bonds.....	\$ 59,956,294	\$ 23,810,000	\$ (13,513,794)	\$ -	\$ 70,252,500	\$ 7,835,000
Add: unamortized premium.....	1,285,369	-	-	1,148,929	2,434,298	323,680
Total Long-Term Debt.....	61,241,663	23,810,000	(13,513,794)	1,148,929	72,686,798	8,158,680
Other Postemployment Benefits.....	51,254,226	-	-	4,483,169	55,737,395	-
Workers' Compensation.....	2,860,000	-	-	77,000	2,937,000	234,960
Compensated Absences.....	8,781,518	-	-	(178,420)	8,603,098	6,438,619
Net Pension Liability.....	180,510,554	-	-	35,321,649	215,832,203	-
Landfill Closure.....	4,785,000	-	-	(66,000)	4,719,000	190,000
Total.....	\$ 309,432,961	\$ 23,810,000	\$ (13,513,794)	\$ 40,786,327	\$ 360,515,494	\$ 15,022,259

Business-Type Activities

	Balance June 30, 2015	Bonds Issued	Bonds Redeemed	Other Net Increase (Decrease)	Balance June 30, 2016	Current Portion
Long-Term Bonds.....	\$ 10,320,323	\$ 1,000,000	\$ (2,308,166)	\$ -	\$ 9,012,157	\$ 2,132,960
Add: unamortized premium.....	86,854	-	-	(4,092)	82,762	3,737
Total Long-Term Debt.....	10,407,177	1,000,000	(2,308,166)	(4,092)	9,094,919	2,136,697
Other Postemployment Benefits.....	1,608,053	-	-	31,304	1,639,357	-
Compensated Absences.....	409,504	-	-	26,434	435,938	338,198
Net Pension Liability.....	3,982,890	-	-	865,468	4,848,358	-
Total.....	\$ 16,407,624	\$ 1,000,000	\$ (2,308,166)	\$ 919,114	\$ 16,018,572	\$ 2,474,895

Internal service funds predominantly serve the governmental funds. Accordingly, the internal service fund's long-term liabilities are included as part of the governmental activities totals above. At year end, \$2,937,000 of internal service fund accrued liabilities is included above. Except for the amounts related to the internal service funds and a portion of the bonds, the governmental activities long-term liabilities are generally liquidated by the general fund.

NOTE 8 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

The Town has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). The intention of GASB 54 is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the Town's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Town has reported principal portions of endowment funds as nonspendable.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

The Town has classified its fund balances with the following hierarchy:

	General	Devotion School Renovation	Capital Article Fund	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES					
Nonspendable:					
Permanent fund principal.....\$	- \$	- \$	- \$	1,701,420 \$	1,701,420
Restricted for:					
Housing trust funds.....	-	-	-	3,404,366	3,404,366
Parking meter fund.....	-	-	-	3,773,523	3,773,523
Revolving funds.....	-	-	-	2,573,190	2,573,190
Trust funds.....	-	-	-	5,854	5,854
Federal grant funds.....	-	-	-	468,400	468,400
Gift and grant funds.....	-	-	-	6,036,985	6,036,985
Sale of cemetery lots/ graves.....	-	-	-	488,931	488,931
Sale of municipal property.....	-	-	-	80,000	80,000
Non-expendable permanent funds.....	-	-	-	58,590	58,590
Cemetery perpetual care.....	-	-	-	128,876	128,876
Library permanent fund.....	-	-	-	5,180,018	5,180,018
Other permanent funds.....	-	-	-	587,850	587,850
Committed to:					
Revenue financed capital article major fund.....	-	8,249,953	10,367,481	-	18,617,434
Debt financed school capital projects.....	-	-	-	764,131	764,131
Debt financed town capital projects.....	-	-	-	7,660,373	7,660,373
Assigned to:					
General government.....	153,319	-	-	-	153,319
Public safety.....	763,380	-	-	-	763,380
Education.....	754,581	-	-	-	754,581
Public works.....	431,571	-	-	-	431,571
Human services.....	14,072	-	-	-	14,072
Leisure services.....	63,264	-	-	-	63,264
Employee benefits.....	7,419	-	-	-	7,419
Free cash used for subsequent year's appropriations.....	5,311,538	-	-	-	5,311,538
Unassigned.....	21,345,882	-	-	-	21,345,882
TOTAL FUND BALANCES.....\$	28,845,026 \$	8,249,953 \$	10,367,481 \$	32,912,507 \$	80,374,967

NOTE 9 – STABILIZATION FUND

Massachusetts General Law Ch.40 §5B allows for the establishment of Stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body.

At year-end, the balance of the General Stabilization Fund is \$6,204,334 and is reported as unassigned fund balance within the General Fund. The fund earned \$52,250 of investment income during 2016. The stabilization fund balance can be used for general and/or capital purposes upon Town Meeting approval.

NOTE 10 – RISK FINANCING

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance.

The Town is self-insured for its workers' compensation, unemployment and municipal building insurance activities. These activities are accounted for in the internal service fund where revenues are recorded when earned and expenses are recorded when the liability is incurred. Any incurred but not reported liability related to unemployment and municipal building insurance is deemed immaterial and is therefore not recorded.

Workers' Compensation - Claims are administered by a third party administrator and are funded on a pay-as-you-go basis from annual appropriations. The Town purchases individual stop loss insurance for claims in excess of the coverage provided by the Town in the amount of \$800,000. The estimated future workers' compensation liability is based on history and injury type.

At June 30, 2016, the amount of the liability for workers' compensation claims totaled \$2,937,000. Changes in the reported liability since July 1, 2014, are as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year-End
Year 2016..... \$	2,860,000	\$ 1,541,716	\$ (1,464,716)	\$ 2,937,000
Year 2015.....	2,070,000	\$ 2,185,243	\$ (1,395,243)	2,860,000

NOTE 11 - PENSION PLAN*Plan Descriptions*

The Town is a member of the Brookline Contributory Retirement System (System), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 2 member units. The System is administered by five board members (Board) on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. The System is a component unit and is reported as a pension trust fund in the fiduciary fund financial statements.

The Town is a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor

and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting <http://www.mass.gov/osc/publications-and-reports/financial-reports/>.

Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the Town to the MTRS. Therefore, the Town is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the Town does not contribute directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2015. The Town's portion of the collective pension expense, contributed by the Commonwealth, of \$10,664,082 is reported in the general fund as intergovernmental revenue and pension benefits in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the Town is \$213,814,290 as of the measurement date.

Benefits Provided

Both Systems provide retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The Systems provide retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service. There were no reported changes in pension benefits as of December 31, 2015.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

At December 31, 2015, the System membership consists of the following:

Active members.....	1,318
Inactive members.....	1,596
Retirees and beneficiaries currently receiving benefits.....	<u>898</u>
Total.....	<u><u>3,812</u></u>

Contributions

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the BCRS a legislatively mandated actuarial determined contribution that is apportioned among the employers based on active current payroll. The total member units' contribution for the year ended December 31, 2015, was \$19,232,179, 28.46% of covered payroll, actuarially determined as an amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The Town's proportionate share of the required contribution was \$18,614,041 which equaled its actual contribution. The Town made an additional contribution of \$25,976.

Pension Liabilities

The components of the net pension liability of the participating member units at June 30, 2016 were as follows:

Total pension liability.....	\$ 484,224,410
The pension plan's fiduciary net position.....	<u>(256,523,415)</u>
The net pension liability.....	<u>\$ 227,700,995</u>
The pension plan's fiduciary net position as a percentage of the total pension liability.....	52.98%

At June 30, 2016, the Town reported a liability of \$220,680,561 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At December 31, 2015, the Town's proportion was 96.92%, and at December 31, 2014, the Town's proportion was 96.53%.

Pension Expense

For the year ended June 30, 2016, the Town recognized pension expense of \$7,965,620. At June 30, 2016, the Town reported deferred outflows of resources related to pensions of \$30,633,383, from the net difference between projected and actual investment earnings on pension plan investments, the difference between expected and actual experience, changes of assumptions, changes in proportion and differences between employer contributions and changes in the proportionate share of contributions.

The deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017.....	\$ 9,064,605
2018.....	9,064,605
2019.....	9,064,605
2020.....	<u>3,439,568</u>
Total.....	<u>\$ 30,633,383</u>

Noncontributory Retirement Allowance – The Town pays the entire retirement allowance for certain retirees who are eligible for noncontributory benefits and are not members of the Retirement System. The general fund expenditures for 2016 totaled approximately \$111,000.

Actuarial Assumptions - The total pension liability in the January 1, 2016, actuarial valuation was determined using the following actuarial assumptions:

Valuation date.....	January 1, 2016
Actuarial cost method.....	Entry Age Normal Actuarial Cost Method
Amortization method - UAAL.....	Appropriation increasing 7.85% per year
Amortization method - 2003 ERI.....	Increasing at 4.50% to reduce the 2003 ERI Actuarial Accrued Liability to zero on or before June 30, 2030
Remaining amortization period.....	As of July 1, 2015, 15 years
Asset valuation method.....	The difference between the expected return and the actual investment return on a market value basis is recognized over a five year period. Asset value is adjusted, if necessary to be within 10% of the market value
Investment rate of return.....	7.40%
Discount rate.....	7.40%
Inflation rate.....	4.50%
Projected salary increases.....	4.50% for Groups 1 and 2, 4.75% for Group 4
Cost of living adjustments.....	3.0% of first \$13,000 of the annual retirement allowance.
Mortality rates.....	RP-2000 Employee Mortality Table projected generationally from 2009 with Scale BB2D for pre-retirement mortality and the RP-2000 Healthy Annuitant Mortality Table projected generationally from 2009 with Scale BB2D for post-retirement mortality. For disabled lives, the mortality rates were based on the RP-2000 Mortality Table projected generationally from 2015 using Scale BB2D.

Investment policy

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of January 1, 2016 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
Cash.....	1.11%	0.00%
Domestic equity.....	6.49%	24.0%
International developed markets equity.....	7.16%	21.0%
International emerging markets equity.....	9.46%	5.00%
Core fixed income.....	1.68%	14.0%
High-yield fixed income.....	4.76%	6.00%
Real estate.....	4.37%	10.0%
Commodities.....	4.13%	3.00%
Hedge fund, GTAA, Risk parity.....	3.60%	7.00%
Private equity.....	11.04%	10.0%
Total.....		<u>100.0%</u>

Rate of return

For the year ended December 31, 2015, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 1.43%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount rate

The discount rate used to measure the total pension liability was 7.40%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability, calculated using the discount rate of 7.40%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.40%) or 1-percentage-point higher (8.40%) than the current rate:

	1% Decrease (6.40%)	Current Discount (7.40%)	1% Increase (8.40%)
The Town's proportionate share of the net pension liability.....	\$ <u>272,517,653</u>	\$ <u>220,680,561</u>	\$ <u>176,977,550</u>
Total net liability.....	\$ <u>281,187,162</u>	\$ <u>227,700,995</u>	\$ <u>182,607,675</u>

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

The Town implemented the provisions of GASB Statement #43, *Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, and established its “Other Postemployment Benefits Trust Fund”. The Town voted to begin funding its OPEB liabilities through the use of this fund.

Plan Description - The Town of Brookline administers a single-employer defined benefit healthcare plan (Plan). The Plan provides lifetime healthcare and life insurance for eligible retirees and their spouses through the Town’s group health insurance plan, which covers both active and retired members. Chapter 32b of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the Town and the unions representing Town employees and are renegotiated each bargaining period. The Plan does not issue a publicly available financial report.

Funding Policy - Contribution requirements are also negotiated between the Town and union representatives. The required contribution is based on a pay-as-you-go financing requirement. For 2016, the Town contributes 83% of the cost of current-year premiums for healthcare for eligible retired plan members and their spouses and 75% of current-year premiums for life insurance for eligible plan members. For 2016, the Town contributed \$14.4 million to the plan.

Annual OPEB Cost and Net OPEB Obligation - The Town's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation for 2016:

Annual required contribution.....	\$ 17,847,987
Interest on existing net OPEB obligation.....	3,700,360
Adjustments to annual required contribution.....	<u>(2,671,288)</u>
Annual OPEB cost (expense).....	18,877,059
Contributions made.....	<u>(14,362,586)</u>
Increase/Decrease in net OPEB obligation.....	4,514,473
Net OPEB obligation - beginning of year.....	<u>52,862,279</u>
Net OPEB obligation - end of year.....	<u>\$ 57,376,752</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2016 is as follows:

Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/16	\$ 18,877,059	76.1%	\$ 57,376,752
6/30/15	18,055,248	73.4%	52,862,279
6/30/14	17,909,220	78.1%	48,063,557

Funded Status and Funding Progress - As of June 30, 2014, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$220.7 million, of which the Town has funded approximately \$22.4. The covered payroll (annual payroll of active employees covered by the plan) was \$142.2 million, and the ratio of the UAAL to the covered payroll was 139.51%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2014, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 7.00 percent investment rate of return, which is based on the expected yield on the assets of the Town, calculated based on the funded level of the plan at the valuation date, and an annual medical/drug cost trend rate of 6.5 percent for one year, reduced by 0.50 percent to 6.0 percent for the next 8 years, then reduced again by 0.50 percent to 5.5 percent for one year and decreased to an ultimate rate of 5.0, thereafter. Both rates included a 4.0 percent inflation assumption. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2016, was 30 years.

NOTE 13 - LANDFILL CLOSURE COSTS

State and federal laws and regulations require the Town to close its old landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site after closure. The Town operated a solid waste landfill that ceased operations in 1972. The Town has reflected \$4,719,000 as the estimate of the rear landfill closure liability at June 30, 2016. This amount is based on estimates of what it would cost to perform all future closure care. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

NOTE 14 - INTERFUND LOAN

On June 12, 2001, the General Fund issued an interest free note in the amount of \$500,000 to Putterham Meadows Golf Club Enterprise Fund to meet projected and capital expenses. The note is payable at \$25,000 per year, due on July 1 of each year. At June 30, 2016 the outstanding loan balance was \$150,000.

On August 7, 2012, the General Fund issued an interest free note in the amount of \$500,000 to Putterham Meadows Golf Club Enterprise Fund for the construction of a maintenance shed. The note is payable at \$25,000 per year, beginning in 2015. At June 30, 2016 the outstanding loan balance was \$425,000.

NOTE 15 - COMMITMENTS

The Town has entered into a long-term contract with Casella Waste Management of Massachusetts, Inc. to load, haul and dispose of municipal solid waste. The Town is charged a flat rate per ton that is subject to increase annually. There are no minimum tonnage requirements that the Town must comply with. The 2016 price was \$70 per ton and the 2017 price is \$72 per ton. The contract expires on June 30, 2020.

The Town entered into an agreement with Waste Management of Massachusetts, Inc. to provide single stream recycling for the Town. The 2016 cost was \$1,124,000 for collection plus \$75 per ton processing fee minus the Average Commodity Rate (ACR) which was \$56 per ton for most of the year. The 2017 cost is currently \$1,149,290 for collection plus \$75 per ton processing minus the ACR which currently is \$63 per ton. The contract expires on June 30, 2020.

The School Department has entered into an agreement with Eastern Bus Company, Inc. to provide for regular transportation. The 2016 cost to the Town was \$233,500 and the expected cost for 2017 is \$280,800. The contract expires on August 31, 2018 and may be extended annually.

The School Department has entered into an agreement with Eastern Bus Company, Inc. to provide for additional regular transportation to Upper Devotion School at Old Lincoln School during construction that is above the normal services. The 2016 cost to the Town was \$202,500 charged to the operating budget for one year. The expected cost for 2017 is \$453,600 which is to be funded from the building project until the school opens. The contract expires on August 31, 2018 and may be extended annually.

The School Department has entered into an agreement with Eastern Bus Company, Inc. to provide for METCO transportation. The 2016 cost to the Town was \$362,000 and the expected cost for 2017 is \$373,000. The contract expires on August 31, 2018 and may be extended annually.

The School Department has also entered into an agreement with Y.C.N. Transportation, Inc. to provide transportation for its special needs students. The 2016 cost to the Town was \$1,509,000 and the expected cost for 2017 is \$1,554,000. The contract expires on August 31, 2018 and may be extended annually.

The Town has entered into, or is planning to enter into, contracts totaling approximately \$124.2 million for construction of the Devotion School, various other School and Town building repairs, various sewer improvements, renovations to the Carlton Street Foot Bridge, and various other building and construction (roadway) projects.

NOTE 16 - CONTINGENCIES

The Town participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of the Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

Various legal actions and claims are pending. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2016.

NOTE 17 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 7, 2016, which is the date the financial statements were available to be issued.

NOTE 18 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2016, the following GASB pronouncements were implemented:

- GASB Statement #72, *Fair Value Measurement and Application*. Notes to the basic financial statements were changed to provide additional disclosure on fair value measurement.
- GASB Statement #76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. This pronouncement did not impact the basic financial statements.
- GASB Statement #79, *Certain External Investment Pools and Pool Participants*. The basic financial statements and related notes were updated to be in compliance with this pronouncement.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. The provisions of this Statement are effective for 2016—except those provisions that address employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement 68, which is required to be implemented in 2017.
- The GASB issued Statement #74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, which is required to be implemented in 2017.
- The GASB issued Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which is required to be implemented in 2018.
- The GASB issued Statement #77, *Tax Abatement Disclosures*, which is required to be implemented in 2017.

- The GASB issued Statement #78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, which is required to be implemented in 2017.
- The GASB issued Statement #80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement #14*, which is required to be implemented in 2017.
- The GASB issued Statement #81, *Irrevocable Split-Interest Agreements*, which is required to be implemented in 2018.
- The GASB issued Statement #82, *Pension Issues – an amendment of GASB Statements #67, #68, and #73*, which is required to be implemented in 2018.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

Required Supplementary Information

10. - 95

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2016

	Budgeted Amounts			
	(A) Amounts Carried forward From Prior Year	(B) Current Year Initial Budget	(A+B) Original Budget	Final Budget
REVENUES:				
Real estate and personal property taxes, net of tax refunds.....	\$ -	\$ 193,084,196	\$ 193,084,196	\$ 193,084,196
Motor vehicle and other excise taxes.....	-	5,350,000	5,350,000	5,350,000
Hotel/motel tax.....	-	1,450,000	1,450,000	1,450,000
Local meals tax.....	-	1,025,000	1,025,000	1,025,000
Charges for services.....	-	4,834,250	4,834,250	4,824,500
Penalties and interest on taxes.....	-	488,000	488,000	488,000
Payments in lieu of taxes.....	-	1,335,000	1,335,000	1,335,000
Licenses and permits.....	-	3,268,974	3,268,974	3,264,474
Fines and forfeitures.....	-	4,327,000	4,327,000	4,302,000
Intergovernmental.....	-	18,745,855	18,745,855	18,745,855
Departmental and other.....	-	1,315,460	1,315,460	1,353,460
Investment income.....	-	225,000	225,000	225,000
TOTAL REVENUES.....	-	235,448,735	235,448,735	235,447,485
EXPENDITURES:				
Current:				
General government.....	230,650	8,796,795	9,027,445	12,414,449
Public safety.....	474,146	36,814,604	37,288,750	37,647,979
Education.....	791,448	96,290,380	97,081,828	96,707,542
Public works.....	407,437	14,103,923	14,511,360	15,563,116
Human services.....	15,127	2,531,934	2,547,061	2,647,578
Leisure services.....	51,621	4,907,202	4,958,823	5,111,178
Pension benefits.....	-	18,707,021	18,707,021	18,707,021
Employee benefits.....	4,337	39,927,720	39,932,057	35,441,145
State and county charges.....	-	6,323,012	6,323,012	6,319,715
Debt service:				
Principal.....	-	7,158,794	7,158,794	7,158,794
Interest.....	-	2,272,516	2,272,516	2,272,516
TOTAL EXPENDITURES.....	1,974,766	237,833,901	239,808,667	239,991,033
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(1,974,766)	(2,385,166)	(4,359,932)	(4,543,548)
OTHER FINANCING SOURCES (USES):				
Premium from issuance of bonds, net of expenditures.....	-	-	-	-
Transfers in.....	-	6,798,364	6,798,364	6,798,364
Transfers out.....	-	(9,246,078)	(9,246,078)	(9,246,078)
TOTAL OTHER FINANCING SOURCES (USES).....	-	(2,447,714)	(2,447,714)	(2,447,714)
NET CHANGE IN FUND BALANCE.....	(1,974,766)	(4,832,880)	(6,807,646)	(6,991,262)
BUDGETARY FUND BALANCE, Beginning of year.....	-	21,960,276	21,960,276	21,960,276
BUDGETARY FUND BALANCE, End of year.....	\$ (1,974,766)	\$ 17,127,396	\$ 15,152,630	\$ 14,969,014

See notes to required supplementary information.

Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
\$ 194,425,407	\$ -	\$ 1,341,211
6,360,901	-	1,010,901
1,587,568	-	137,568
1,125,291	-	100,291
5,395,221	-	570,721
499,590	-	11,590
1,042,912	-	(292,088)
5,694,293	-	2,429,819
4,146,004	-	(155,996)
19,053,808	-	307,953
1,652,830	-	299,370
210,123	-	(14,877)
<u>241,193,948</u>	<u>-</u>	<u>5,746,463</u>
11,089,960	153,319	1,171,170
36,522,976	763,380	361,623
95,715,553	754,581	237,408
14,870,354	431,571	261,191
2,605,611	14,072	27,895
4,969,813	63,264	78,101
18,724,794	-	(17,773)
34,511,940	7,419	921,786
6,283,848	-	35,867
7,163,794	-	(5,000)
2,064,939	-	207,577
<u>234,523,582</u>	<u>2,187,606</u>	<u>3,279,845</u>
<u>6,670,366</u>	<u>(2,187,606)</u>	<u>9,026,308</u>
1,362,097	-	1,362,097
6,798,864	-	500
(9,246,078)	-	-
<u>(1,085,117)</u>	<u>-</u>	<u>1,362,597</u>
5,585,249	(2,187,606)	10,388,905
<u>21,960,276</u>	<u>-</u>	<u>-</u>
<u>\$ 27,545,525</u>	<u>\$ (2,187,606)</u>	<u>\$ 10,388,905</u>

Pension Plan Schedules – Retirement System

The Pension Plan's Schedule of Changes in the Net Pension Liability presents multi-year trend information on the net pension liability and related ratios.

The Pension Plan's Schedule of Contributions presents multi-year trend information on the required and actual contributions to the pension plan and related ratios.

The Pension Plan's Schedule of Investment Return presents multi-year trend information on the money-weighted investment return on retirement assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY
AND RELATED RATIOS
BROOKLINE CONTRIBUTORY RETIREMENT SYSTEM**

	December 31, 2015	December 31, 2014
Total pension liability:		
Service cost.....	\$ 9,579,238	\$ 9,255,303
Interest.....	33,783,255	32,675,994
Changes in benefit terms.....	-	-
Differences between expected and actual experience.....	1,204,511	-
Changes in assumptions.....	18,752,117	-
Benefit payments, including refunds of employee contributions.....	(28,063,973)	(27,308,052)
Net change in total pension liability.....	35,255,148	14,623,245
Total pension liability, beginning.....	448,969,263	434,346,018
Total pension liability, ending (a)	<u>\$ 484,224,411</u>	<u>\$ 448,969,263</u>
Plan fiduciary net position:		
Member contributions.....	\$ 19,232,179	\$ 6,233,795
Employer contributions.....	6,197,022	18,432,347
Pension contributions from federal grants.....	-	-
Net investment income (loss).....	1,734,820	14,475,566
Retirement benefits and refunds.....	(28,063,973)	(27,308,052)
Administrative expenses.....	(413,350)	(416,818)
Military Service Fund Contribution.....	-	-
Net increase (decrease) in fiduciary net position.....	(1,313,302)	11,416,838
Fiduciary net position at beginning of year.....	257,836,718	246,419,880
Fiduciary net position at end of year (b)	<u>\$ 256,523,416</u>	<u>\$ 257,836,718</u>
Net pension liability - ending (a) - (b)	<u>\$ 227,700,995</u>	<u>\$ 191,132,545</u>
Plan fiduciary net position as a percentage of the total pension liability.....	52.98%	57.43%
Covered-employee payroll.....	\$ 67,587,462	\$ 64,829,168
Net pension liability as a percentage of covered-employee payroll.....	336.90%	294.82%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for
which information is available.

See notes to required supplementary information.

SCHEDULE OF CONTRIBUTIONS
BROOKLINE CONTRIBUTORY RETIREMENT SYSTEM

	December 31, 2015	December 31, 2014
Actuarially determined contribution.....	\$ 19,206,203	\$ 18,204,932
Contributions in relation to the actuarially determined contribution.....	<u>19,232,179</u>	<u>18,432,347</u>
Contribution deficiency (excess).....	<u>\$ (25,976)</u>	<u>\$ (227,415)</u>
Covered-employee payroll (a).....	\$ 67,587,462	\$ 64,829,168
Contributions as a percentage of covered- employee payroll.....	28.46%	28.08%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those
years for which information is available.

(a) Covered employee payroll for 2014 has been restated to reflect
a change in the definition of covered payroll under
GASB Statement #82.

See notes to required supplementary information.

SCHEDULE OF INVESTMENT RETURN
BROOKLINE CONTRIBUTORY RETIREMENT SYSTEM

	December 31, 2015	December 31, 2014
Annual money-weighted rate of return, net of investment expense.....	1.43%	7.01%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those
years for which information is available.

The annual money-weighted rate of return has been calculated by
the Public Employee Retirement Administration Commission (PERAC).

See notes to required supplementary information.

Pension Plan Schedules - Town

The Schedule of the Town's Proportionate Share of the Net Pension Liability presents multi-year trend information on the Town's net pension liability and related ratios.

The Schedule of Town's Contributions presents multi-year trend information on the Town's required and actual contributions to the pension plan and related ratios.

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts Teachers Contributory Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the Town along with related ratios.

These schedules are intended to present information for ten years. Until a ten year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
BROOKLINE CONTRIBUTORY RETIREMENT SYSTEM**

	December 31, 2015	December 31, 2014
Town's proportion of the net pension liability (asset).....	96.92%	96.53%
Town's proportionate share of the net pension liability (asset)..... \$	220,680,561	\$ 184,493,444
Town's covered employee payroll (a)..... \$	65,389,850	\$ 62,892,101
Net pension liability as a percentage of Town's covered-employee payroll.....	337.48%	293.35%
Plan fiduciary net position as a percentage of the total pension liability.....	52.98%	57.43%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for
which information is available.

(a) Covered employee payroll for 2014 has been restated to reflect
a change in the definition of covered payroll under
GASB Statement #82.

See notes to required supplementary information.

SCHEDULE OF TOWN CONTRIBUTIONS
BROOKLINE CONTRIBUTORY RETIREMENT SYSTEM

	December 31, 2015	December 31, 2014
Actuarially determined contribution.....	\$ 18,614,041	\$ 17,572,573
Contributions in relation to the actuarially determined contribution.....	<u>18,640,017</u>	<u>17,799,988</u>
Contribution deficiency (excess).....	\$ <u>(25,976)</u>	\$ <u>(227,415)</u>
Town's Covered-employee payroll (a).....	\$ 65,389,850	\$ 62,892,101
Contributions as a percentage of Town covered- employee payroll.....	28.51%	27.94%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those
years for which information is available.

(a) Covered employee payroll for 2014 has been restated to reflect
a change in the definition of covered payroll under
GASB Statement #82.

See notes to required supplementary information.

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS
OF THE NET PENSION LIABILITY
MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the Town does not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the Town; the portion of the collective pension expense as both a revenue and pension expense recognized by the Town; and the Plan's fiduciary

<u>Fiscal Year</u>	<u>Commonwealth's 100% Share of the Net Pension Liability Associated with the Town</u>	<u>Town's Expense and Revenue Recognized for the Commonwealth's Support</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Liability</u>
2016.....	\$ 213,814,290	\$ 10,664,082	55.38%
2015.....	161,142,974	9,502,310	61.64%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

Other Postemployment Benefit Plan Schedules

The Schedule of Funding Progress compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

The Schedule of Employer Contributions presents, over time, the ratio of the actual annual employer contributions to the annual required contribution.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

OTHER POSTEMPLOYMENT BENEFIT PLAN
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

JUNE 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Projected Unit Credit (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
6/30/2014 \$	22,373,501 \$	220,718,530 \$	198,345,029 \$	10%	\$ 142,177,301	139.51%
6/30/2012	12,766,296	202,733,897	189,967,601	6%	128,628,216	147.69%
6/30/2010	7,355,050	215,241,642	207,886,592	3%	124,608,849	166.83%

Schedule of Employer Contributions

Year Ended	Annual Required Contribution	Actual Contributions Made	Percentage Contributed
2016	\$ 17,847,987	\$ 14,362,586	80%
2015	17,119,593	13,256,526	77%
2014	17,007,193	13,990,280	82%
2013	16,290,766	12,278,875	75%
2012	15,558,958	11,655,515	75%
2011	21,473,717	10,522,409	49%

See notes to required supplementary information.

OTHER POSTEMPLOYMENT BENEFIT PLAN
ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial Methods and Assumptions:

Valuation date.....	June 30, 2014
Actuarial cost method.....	Projected Unit Credit
Amortization method.....	Amortization payments increasing at 4.0%, open
Remaining amortization period.....	30 years, open
Asset valuation method.....	Market value

Actuarial Assumptions:

Investment rate of return.....	7.00%, blended rate, pay-as-you-go scenario
Inflation.....	4.00%
Medical/drug cost trend rate.....	6.5% for 1 year then 6.0% for 8 years, 5.5% for 1 year decreasing by 0.50% for 1 year to an ultimate level of 5.0% per year.

Plan Membership:

Current retirees, beneficiaries, and dependents...	1,706
Current active members.....	<u>1,310</u>
Total.....	<u><u>3,016</u></u>

See notes to required supplementary information.

NOTE A - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITYA. Budgetary Information

Municipal Law requires the Town to adopt a balanced budget that is approved at the Annual Town Meeting. The Advisory Committee presents an annual budget to Town Meeting, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Expenditures are budgeted for each department by four major appropriation units, which are personal services, expenses, debt service and capital outlay that are mandated by Municipal Law. The Town Meeting, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote.

Amendments to the originally adopted budget and transfers between departments require the approval of Town Meeting. Transfers between appropriation units within a department (except for the School Department and Library) require the approval of the Town Administrator, and are subject to certain restrictions that may require authorization from the Board and Advisory Committee. Expenditures within the appropriation of the School Department are not restricted. Transfers between Library appropriation units require the approval of the Board of Library Trustees.

The majority of appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year's original budget.

Generally, expenditures may not exceed the legal level of spending (salaries, expenses and capital) authorized for an appropriation account. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by two-thirds majority vote of Town Meeting.

An annual budget is adopted for the general fund in conformity with the guidelines described above. The original 2016 approved budget, including amounts carried forward from the prior years authorized approximately \$249.1 in appropriations and other amounts to be raised. During 2016, Town Meeting approved appropriation increases totaling \$182 thousand.

Funding for the current year budget comes from two primary sources: amounts raised in the current year and reserves accumulated over time (e.g. free cash and overlay). If the amount raised in the current year is less than the total amount appropriated, reserves are used to fund the difference. In 2016 the Town used \$5.0 million of free cash and overlay surplus to balance the budget. These reserves are used to fund one-time expenses, primarily capital projects.

The Office of the Comptroller has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the accounting system.

B. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2016, is presented below:

Excess of revenues and other financing sources (uses) over expenditures - budgetary basis.....	\$ 5,585,249
<u>Perspective difference:</u>	
Activity of the stabilization fund recorded in the general fund for GAAP.....	52,250
<u>Basis of accounting differences:</u>	
Recognition of expenditures on modified accrual basis.....	(71,490)
Net change in recording 60-day receipts accrual.....	(429,984)
Tax refunds payable.....	(841,000)
Recognition of revenue for on-behalf payments.....	10,664,000
Recognition of expenditures for on-behalf payments.....	<u>(10,664,000)</u>
Excess of revenues and other financing sources (uses) over expenditures - GAAP basis.....	\$ <u>4,295,025</u>

C. Appropriation Deficits

During 2016, expenditures exceeded the budgeted appropriation for pension benefits related to the non-contributory pensions and debt service principal. These deficits will be funded through tax levy in 2016.

NOTE B – PENSION PLAN***Brookline Contributory Retirement System Pension Plan Schedules*****A. Schedule of Changes in the Net Pension Liability and Related Ratios**

The Schedule of Changes in the Net Pension Liability and Related Ratios includes the detailed changes in the systems total pension liability, changes in the systems net position, and the ending net pension liability. It also demonstrates the plan's net position as a percentage of the total pension liability and the net pension liability as a percentage of covered payroll.

At June 30, 2016, the Town reported deferred outflows of resources related to pensions of \$30,633,383, from the net difference between projected and actual investment earnings on pension plan investments, the difference between expected and actual experience, changes of assumptions, changes in proportion and differences between employer contributions and changes in the proportionate share of contributions.

B. Schedule of Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The total appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule,

and additional appropriations in accordance with adopted early retirement incentive programs. The total appropriations are payable on July 1 and January 1. Employers may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual employer contributions may be less than the "total appropriation". The pension fund appropriations are allocated amongst employers based on covered payroll.

C. Schedule of Investment Return

The money weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense. A money weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested. Inputs to the money weighted rate of return calculation are determined monthly.

Pension Plan Schedules - Town

A. Schedule of the Town's Proportionate Share of the Net Pension Liability

The Schedule of the Town's Proportionate Share of the Net Pension Liability details the allocated percentage of the net pension liability (asset), the proportionate share of the net pension liability, and the covered employee payroll. It also demonstrates the net position as a percentage of the pension liability and the net pension liability as a percentage of covered payroll.

B. Schedule of Town's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The Town's appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The Town's appropriations are payable on July 1 and January 1. The Town may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual Town contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the Town based on covered payroll.

C. Schedule of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the Town does not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the Town; the portion of the collective pension expense as both revenue and pension expense recognized by the Town; and the Plan's fiduciary net position as a percentage of the total liability.

D. Changes in Assumptions

- The investment return assumption was lowered from 7.60% to 7.40%.
- The mortality assumption for non-disabled retirees was changed from the RP-2000 Healthy Annuitant Mortality Table projected generationally from 2010 using Scale AA to the RP-2000 Healthy Annuitant Mortality Table projected generationally from 2009 using Scale BB2D.
- The mortality assumption for employees was changed from the RP-2000 Employee Mortality Table projected generationally from 2010 using Scale AA to the RP-2000 Employee Mortality Table projected generationally from 2009 using Scale BB2D.

- The mortality assumption for disabled participants was changed from the RP-2000 Healthy Annuitant Mortality Table set forward two years projected generationally from 2010 using Scale AA to the RP-2000 Healthy Annuitant Mortality Table projected generationally from 2015 using Scale BB2D
- The administrative expense assumption was increased from \$415,000 for calendar 2014 to \$430,000 for calendar 2016.

E. Changes in Plan Provisions

None

NOTE C – OTHER POSTRETIREMENT BENEFITS

The Town of Brookline administers a single-employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the Town’s health insurance plan, which covers both active and retired members, including teachers.

The Town currently finances its other postemployment benefits (OPEB) on a hybrid of pay-as-you-go and setting aside monies in an OPEB Trust. As a result, the funded ratio (actuarial value of assets expressed as a percentage of the actuarial accrued liability) is 10%. In accordance with *Governmental Accounting Standards*, the Town has recorded its OPEB cost equal to the actuarial determined annual required contribution (ARC) which includes the normal cost of providing benefits for the year and a component for the amortization of the total unfunded actuarial accrued liability of the plan.

The Schedule of Funding Progress and Employer Contributions presents multi-year trend information which compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

TOWN OF BROOKLINE, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

YEAR ENDED JUNE 30, 2016

**TOWN OF BROOKLINE, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2016**

TABLE OF CONTENTS

	Page
Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	1
Report on compliance for each major federal program; report on internal control over compliance; and report on schedule of expenditures of federal awards required by Uniform Guidance	3
Schedule of expenditures of federal awards	6
Notes to schedule of expenditures of federal awards	8
Schedule of findings and questioned costs	9



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Honorable Board of Selectmen
Town of Brookline, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Brookline, Massachusetts, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Brookline, Massachusetts' basic financial statements, and have issued our report thereon dated December 7, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Brookline, Massachusetts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Brookline, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Brookline, Massachusetts' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Brookline, Massachusetts' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Powers + Sullivan, LLC

December 7, 2016

Powers & Sullivan, LLC

Certified Public Accountants



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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY
THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Honorable Board of Selectmen
Town of Brookline, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited the Town of Brookline, Massachusetts' compliance with the types of compliance requirements described in OMB Compliance Supplement that could have a direct and material effect on each of the Town of Brookline, Massachusetts' major federal programs for the year ended June 30, 2016. The Town of Brookline, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Brookline, Massachusetts' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Brookline, Massachusetts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town of Brookline, Massachusetts' compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Brookline, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed instance of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2016-001 and 2016-002. Our opinion on each major federal program is not modified with respect to these matters.

The Town of Brookline, Massachusetts' response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town of Brookline, Massachusetts' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Town of Brookline, Massachusetts is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Brookline, Massachusetts' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Brookline, Massachusetts' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Brookline, Massachusetts as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Brookline, Massachusetts' basic financial statements. We issued our report thereon dated December 7, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financials statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Powers + Sullivan, LLC

December 7, 2016

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
CHILD NUTRITION CLUSTER				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Non-cash Assistance (Commodities):				
National School Lunch Program.....	10.555	11-046	\$ - \$	91,298
Cash Assistance:				
National School Lunch Program.....	10.555	DOENUT201601SL	-	526,158
Total National School Lunch Program.....			-	617,456
Cash Assistance:				
School Breakfast Program.....	10.553	DOENUT201601SL	-	94,012
TOTAL CHILD NUTRITION CLUSTER.....			-	711,468
HIGHWAY SAFETY CLUSTER				
U.S. DEPARTMENT OF TRANSPORTATION				
<u>Passed through State Executive Office of Public Safety and Security:</u>				
State and Community Highway Safety (Fiscal Year 2016).....	20.600	2016BROOKLINEPEDBIKEXX	-	1,260
State and Community Highway Safety (Fiscal Year 2015).....	20.600	2015BROOKLINEPEDBIKEXX	-	7,794
Total State and Community Highway Safety.....			-	9,054
National Priority Safety Program.....	20.616	2015BROOKLINEEUDLXXXXX	-	2,251
TOTAL HIGHWAY SAFETY CLUSTER.....			-	11,305
SPECIAL EDUCATION CLUSTER:				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
Special Education Grants to States (IDEA, Part B) (Fiscal Year 2016).....	84.027	240-008-6-0046	-	1,487,458
Special Education Grants to States (IDEA, Part B) (Fiscal Year 2015).....	84.027	240-045-5-0046	-	681,475
Special Education Grants to States (IDEA, Part B) (Fiscal Year 2016).....	84.027	243-104-6-0046	-	12,325
Special Education Grants to States (IDEA, Part B) (Fiscal Year 2016).....	84.027	274-069-6-0046	-	62,010
Special Education Grants to States (IDEA, Part B) (Fiscal Year 2015).....	84.027	274-123-5-0046	-	29,750
Total Special Education Grants to States (IDEA, Part B).....			-	2,273,018
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Early Education and Care:</u>				
Special Education Preschool Grants (IDEA Preschool) (Fiscal Year 2016).....	84.173	298-703-6-0046	-	3,500
Special Education Preschool Grants (IDEA Preschool) (Fiscal Year 2015).....	84.173	298-A26-5-0046	-	7,607
<u>Passed through the Commonwealth of Massachusetts</u>				
<u>Department of Early Education and Care:</u>				
Special Education Preschool Grants (Fiscal Year 2016) (IDEA Preschool).....	84.173	26216BROOKLINEPU	-	31,993
Special Education Preschool Grants (Fiscal Year 2015) (IDEA Preschool).....	84.173	26215BROOKLINEPU	-	205
Total Special Education Preschool Grants (IDEA Preschool).....			-	43,305
TOTAL SPECIAL EDUCATION CLUSTER.....			-	2,316,323
OTHER PROGRAMS				
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<u>Direct Programs:</u>				
Assistance to Firefighters Grant.....	97.044	Not Applicable	-	63,412
TOTAL DIRECT PROGRAMS.....			-	63,412
PASS-THROUGH PROGRAMS				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Passed through State Office for Communities and Development:</u>				
Community Development Block Grants/Entitlement Grants.....	14.218	B-15-MC-25-0004	-	1,388,265
Home Investment Partnership Program.....	14.239	N/A	-	13,026
TOTAL HOUSING AND URBAN DEVELOPMENT.....			-	1,401,291
U.S. DEPARTMENT OF JUSTICE:				
<u>Passed through State Department of Justice:</u>				
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	BJAG1FY15BROOKLI	-	121,484

(Continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Educational Agencies (Fiscal Year 2016).....	84.010	305-070308-2016-0046	-	450,412
Title I Grants to Local Educational Agencies (Fiscal Year 2015).....	84.010	305-043588-2015-0046	-	21,738
Total Title I Grants to Local Educational Agencies.....			-	472,150
Career and Technical Education Basic Grants to States (Fiscal Year 2016).....	84.048	400-036-6-0046	-	39,747
Career and Technical Education Basic Grants to States (Fiscal Year 2015).....	84.048	400-036-5-0046	-	22,483
Total Career and Technical Education Basic Grants to States.....			-	62,230
English Language Acquisition State Grants (Fiscal Year 2016).....	84.365	180-027-6-0046	-	90,833
English Language Acquisition State Grants (Fiscal Year 2015).....	84.365	180-027-5-0046	-	40,180
Total English Language Acquisition State Grants.....			-	131,013
Improving Teacher Quality State Grants (Fiscal Year 2016).....	84.367	140-093396-2016-0046	-	117,664
Improving Teacher Quality State Grants (Fiscal Year 2015).....	84.367	140-045638-2015-0046	-	17,058
Total Improving Teacher Quality State Grants.....			-	134,722
TOTAL EDUCATION			-	800,115
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through Massachusetts Department of Public Health:</u>				
Medical Reserve Corp Small Grant Program.....	93.008	Not Applicable	-	28,179
Centers for Disease Control and Prevention.....	93.283	Not Applicable	-	25,389
TOTAL HEALTH AND HUMAN SERVICES			-	53,568
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<u>Passed through Massachusetts Emergency Management Agency:</u>				
Disaster Grants - Public Assistance.....	97.036	FEMA 4214 DR	-	339,983
Disaster Grants - Public Assistance.....	97.036	FEMA 4110 DR	-	304,408
Total Disaster Grants - Public Assistance.....			-	644,391
Emergency Management Performance Grants.....	97.042	FY16EMPG1500000BRKLI	-	4,622
TOTAL EMERGENCY MANAGEMENT			-	649,013
U.S. DEPARTMENT OF HOMELAND SECURITY				
<u>Passed through Massachusetts Emergency Management Agency:</u>				
Homeland Security Grant Program.....	97.067	FY16CCP1400000BROOK	-	83,427
<u>Passed through the City of Boston, Massachusetts:</u>				
Homeland Security Grant Program (Fiscal Year 2013).....	97.067	BOSTONFFY13UASIXXXXX	-	138,772
Homeland Security Grant Program (Fiscal Year 2014).....	97.067	BOSTONFFY14UASIXXXXX	-	108,428
Homeland Security Grant Program (Fiscal Year 2015).....	97.067	BOSTONFFY15UASIXXXXX	-	125,821
Total Homeland Security Grant Program.....			-	373,021
TOTAL HOMELAND SECURITY			-	456,448
TOTAL			-	\$ 6,584,427

(Concluded)

See notes to schedule of expenditures of federal awards.

Note 1 - Definition of Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the Town of Brookline, Massachusetts under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Brookline, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Brookline, Massachusetts.

Note 2 - Significant Accounting Policies

The accounting and reporting policies of the Town of Brookline, Massachusetts, are set forth below:

- (a) Basis of Presentation – The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Accordingly, expenditures are recognized when the liability is incurred. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (b) Cash Assistance - School Breakfast and Lunch Program - Program expenditures represent federal reimbursement for meals provided during the year.
- (c) Non-Cash Assistance (Commodities) – School Lunch Program – Program expenditures represent the value of donated foods received during the year.
- (d) Homeland Security Grant Program – Program expenditures represent financial and non-financial federal assistance passed through from the City of Boston.
- (e) Public Assistance Grants – Program expenditures represent federal reimbursement for eligible disaster assistance costs.
- (f) The Town of Brookline, Massachusetts has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the basic financial statements of the Town of Brookline, Massachusetts.
2. No significant deficiencies relating to the audit of the basic financial statements are reported in the Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the basic financial statements of the Town of Brookline, Massachusetts, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs is reported in the Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the Town of Brookline, Massachusetts, expresses an unmodified opinion.
6. Audit findings that are required to be reported in accordance with Uniform Guidance are reported in the schedule of findings and questioned costs.
7. The programs tested as major programs include:

<u>Program Title</u>	<u>CFDA Number</u>
Special Education Grants to States	84.027
Special Education Preschool Grants	84.173

8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Town of Brookline, Massachusetts, was determined to be a low-risk auditee.

B. Findings-Financial Statements Audit

None

C. Findings and Questioned Costs-Major Federal Award Program Audit

2016-001: U.S. DEPARTMENT OF EDUCATION
Passed Through Massachusetts Department of Elementary and Secondary Education

Special Education Grants	84.027
Special Education Preschool Grants	84.173

Condition and Criteria: Expenditures reported on the Form FR1 (Final Financial Report) did not reconcile to amounts reported in the Town's general ledger.

Cause: Lack of procedures to ensure the proper review of financial reports completed by program staff.

Effect: Non-compliance with the Massachusetts Department of Elementary and Secondary Education (DESE) guidelines for managing grants that require the program financial reports to be reconciled to the Town's ledger.

Questioned Costs: Unknown

Auditor's Recommendation: We recommend the School Department establish procedures to ensure that final reports are reconciled with the Town's general ledger per the DESE guidelines.

2016-002: U.S. DEPARTMENT OF EDUCATION
Passed Through Massachusetts Department of Elementary and Secondary Education

Special Education Grants	84.027
Special Education Preschool Grants	84.173

Condition and Criteria: Fiscal year 2015 Forms FR-1 (Final Financial Report) for the Special Education Grants to States and Special Education Preschool Grants are required to be filed by October 31, 2015. The Special Education Program Improvement grant FR-1 was not filed until February 19, 2016. There were no extensions granted to allow the late filing of the final report.

Cause: Lack of procedures to ensure that the filing of financial reports occurred within the required period.

Effect: The District is not in compliance with grant requirements.

Questioned Costs: None

Auditors' Recommendation: We recommend that the School Department implement procedures to ensure that reports are filed timely per the Department of Elementary and Secondary Education (DESE) guidelines.

D. Prior Year Audit Findings and Questioned Costs

2015-001: U.S. DEPARTMENT OF EDUCATION
Passed Through Massachusetts Department of Elementary and Secondary Education

Special Education Grants	84.027
Special Education Preschool Grants	84.173
Title I Grants to Local Educational Agencies	84.010

Condition and Criteria: Expenditures reported on the Form FR1 (Final Financial Report) did not reconcile to amounts reported in the Town's general ledger.

Cause: Lack of procedures to ensure the proper review of financial reports completed by program staff.

Effect: Non-compliance with the Massachusetts Department of Elementary and Secondary Education (DESE) guidelines for managing grants that require the program financial reports to be reconciled to the Town ledger.

Questioned Costs: Unknown

Auditor's Recommendation: We recommend the School Department establish procedures to ensure that final reports are reconciled with the Town's general ledger per the DESE guidelines. Also, since Title I now has two years to spend down funds and submit a FR-1, the finding will be revisited during the Fiscal year 2017 audit.

Status: Unresolved. Per review of the Fiscal year 2015 Forms FR-1, the District was not able to reconcile to the amounts reported in the Town's general ledger. Therefore, the client did not implement procedures to ensure reports are reconciled to the Town's general ledger. See finding number 2016-001.

2015-002: U.S. DEPARTMENT OF EDUCATION
Passed Through Massachusetts Department of Elementary and Secondary Education

Special Education Grants	84.027
Special Education Preschool Grants	84.173

Condition and Criteria: Fiscal year 2014 Forms FR-1 (Final Financial Report) for the Special Education Grants to States and Special Education Preschool Grants are required to be filed by October 31, 2014. The Special Education Program Improvement grant FR-1 was not filed until February 23, 2015. There were no extensions granted to allow the late filing of the final report.

Cause: Lack of procedures to ensure that the filing of financial reports occurred within the required period.

Effect: The District is not in compliance with grant requirements.

Questioned Costs: None

Auditors' Recommendation: We recommend that the School Department implement procedures to ensure that reports are filed timely per the Department of Elementary and Secondary Education (DESE) guidelines.

Status: Unresolved. Per review of the Fiscal year 2015 Forms FR-1, the District did not file the FR-1 until February 19, 2016 for all grants within the Special Education Cluster. Therefore, the client did not implement procedures to ensure reports are filed timely. See finding number 2016-002.

2015-003: U.S. DEPARTMENT OF EDUCATION
Passed Through Massachusetts Department of Elementary and Secondary Education

Special Education Grants	84.027
Special Education Preschool Grants	84.173

Condition and Criteria: OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments"

requires grantees to maintain documentation of eligible employees charged to federal awards. The Town does not have an adequate process in place to ensure documentation regarding allowable teachers is complete and updated throughout the grant year.

Cause: The Town did not have a system of controls in place to document the employee's that are eligible to be charged to the Special Education grant.

Effect: The District is not in compliance with grant requirements.

Questioned Costs: None

Auditors' Recommendation: We recommend that the Town implement procedures to comply with OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments".

Status: Resolved. In 2016, the Town properly documented the employees that were eligible to be charged to the Special Education grant.



Town of Brookline

Massachusetts

**Department of Planning and
Community Development**

Town Hall, 3rd Floor
333 Washington Street
Brookline, MA 02445
(617) 730-2130 Fax (617) 730-2442
ASteinfeld@brooklinema.gov

Alison C. Steinfeld
Director

To: Board of Selectmen

From: Joe Viola, Assistant Director for Community Planning

Re: Substantial Amendment to the CDBG FY17 One-Year Action Plan
Public Hearing on January 17, 2017 at 7:30 PM

Date: January 11, 2017

In FY 2016, CDBG funds were allocated to the 112 Centre Street project and to the Affordable Housing Program. To date, funds have not been expended for either of these two activities for specific reasons. Since entitlement communities are required to expend CDBG funds in a timely manner, we propose to reallocate the unexpended FY 2016 CDBG funds from these two activities to a FY 2017 activity, the Brookline Housing Authority's Resident Security, Playgrounds and Capital Improvements, which has a need for additional resources and can expend in the shorter term.

At 112 Centre Street, CDBG funds were intended to be used for a stand-alone capital improvements project to support the comfort and well-being of seniors through the installation of energy efficient windows. Before moving forward with the windows project, however, Hebrew Senior Life/Centre Communities of Brookline hired an architect to look at a much larger renovation project for the building. After reviewing the scope of the window replacement project, HSL/CCB's architect recommended that the window replacement project be postponed and done at a later date in conjunction with a larger building envelope project that is in the early planning stages. Since HSL/CCB is pursuing a tax credit refinancing for this much larger building renovation project and since the timing tax credit equity is uncertain, we are redirecting CDBG funds at the request of HSL/CCB.

The FY 16 Affordable Housing Program funds were intended to be used as a source toward Pine Street Inn's acquisition cost of two lodging houses at 51-53 and 55-57 Beals Street. PSI ultimately acquired the two lodging houses by using a combination of its own resources and Town-controlled resources – namely CDBG and Brookline Housing Trust. However, due to the timing of PSI's acquisition of the properties, the Town was unable to include FY 16 CDBG funds as part of the pool of available funds. Even without FY 2016 funds, the Town was still able to loan PSI a total \$1,288,000 toward acquisition, including other years' CDBG (\$665,000) and Brookline Housing Trust (\$623,000) funds. As the Board is aware, Pine Street Inn completed renovation of the two lodging houses this past fall, creating 31 Enhanced Single Room Occupancy units.

As the Board is well aware, the Brookline Housing Authority is focused on the task of renovating and redeveloping its existing properties to preserve them as high-quality housing for generations to come. To that end, CDBG dollars have been used as a source for capital improvements when possible. In FY 2017, The BHA applied for \$568,866 in CDBG funds for five stand-alone capital projects as part of its Resident Security, Playgrounds and Capital Improvements application. The \$250,000 allocated to the BHA in FY 2017 was less than what was sought. Therefore, we are seeking approval from the Board of Selectmen to reallocate an additional \$182,000 in unexpended FY 2016 CDBG funding *from* the 112 Centre Street (\$75,000) and Affordable Housing Program (\$107,000) *to* the BHA's FY 2017 Resident Security, Playgrounds and Capital Improvements project (\$182,000). BHA's modernization staff will use the reprogrammed FY 16 CDBG dollars to undertake one additional capital improvement project – the installation of security cameras at its Sussman (\$60,300), O'Shea (\$65,608) and Kickham (\$47,436) developments.

In accordance with U.S. Dept. of Housing & Urban Development regulations, the Town is required to amend its relevant One-Year Action Plan when allocation priorities are changed for activities funded within a particular fiscal year. Brookline's Citizen Participation plan states that program staff will apprise residents of such amendments and seek input via public hearing and through written comments. The public hearing scheduled for **January 17, 2017 at 7:30 PM** is to seek public input related to the amendment of the Town's FY 2017 One-Year Action Plan, which calls for the reallocation of funds *from* the FY 2016 112 Centre Street and Affordable Housing Program activities *to* the BHA's FY 2017 Resident Security, Playgrounds and Capital Improvements project. After the public hearing, there will be an additional 30 day public comment period.

I request that Board of Selectmen hold a Public Hearing to discuss and vote upon the following:

- A. Approve a substantial change to the Fiscal Year 2017 CDBG One-Year Action Plan by reallocating \$182,000 in FY 2016 CDBG funding to the Brookline Housing Authority's Resident Security, Playgrounds and Capital Improvements project, as follows.

From:

\$ 75,000 - Fiscal Year 2016 CDBG Project 1879 G016 (112 Centre Street) and
\$ 107,000 - Fiscal Year 2016 CDBG Project 1899 G016 (Affordable Housing program)

To:

\$ 182,000 - Fiscal Year 2017 CDBG Project 1807 G017 (Resident Security, Playgrounds and Capital Improvements)

- B. Designate Alison Steinfeld, Director of Planning and Community Development, to execute all documents related to this transfer and commitment of funds to the Brookline Housing Authority for the Resident Security, Playgrounds and Capital Improvements project.

INCREASE IN ENTERTAINMENT

ALL KINDS OF ALCOHOLIC BEVERAGES
COMMON VICTUALLER AND ENTERTAINMENT

La Voile Brookline Inc.
d/b/a LA VOILE
1627 Beacon Street

APPLICATION IS IN ORDER

La Voile Brookline Inc., LA VOILE, Alfred Pierre Honegger, Owner, Manager, holder of an All Kinds of Alcoholic Beverages Common Victualler & Entertainment (Taped Music) License for an increase in Entertainment to add the showing of a French Movie on Monday nights 6pm-10pm during the dinner hour.

REPORTS (ATTACHED)

The Police Department has approved this application.

Store front picture enclosed.



OFFICE OF SELECTMEN
333 WASHINGTON STREET
BROOKLINE, MA 02445
(617) 730-2200

ENTERTAINMENT APPLICATION

Increase

IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 140, SECTION 181 (*183A) OF THE MASSACHUSETTS GENERAL LAWS, THE UNDERSIGNED HEREBY APPLIES FOR A LICENSE FOR THE FOLLOWING FORMS OF ENTERTAINMENT:

APPLICANT: LA VOILE Brookline

D/B/A _____

LOCATION: 1627 Beacon Street

TELEPHONE # 617 277 1760 EMAIL ADDRESS: [REDACTED]

TYPE OF ENTERTAINMENT:

(1) RADIO _____ TAPED MUSIC ☒ JUKE BOX _____ TELEVISION _____

DAYS: _____ HOURS: FROM: _____ TO: _____

(2) MOVIES French

DAYS: Thursdays HOURS: FROM: 6 PM TO: 10 PM

(3) DANCING _____ PRIVATE _____ PUBLIC _____

DAYS: _____ HOURS: FROM: _____ TO: _____

12. - 3

DAYS: _____ HOURS: FROM: _____ TO: _____

(5) VOCAL MUSIC: _____ #OF VOCALIST: _____

DAYS: _____ HOURS: FROM: _____ TO: _____

(6) EXHIBITION (DESCRIBE): _____

DAYS: _____ HOURS: FROM: _____ TO: _____

(7) FLOOR SHOW (DESCRIBE): _____

DAYS: _____ HOURS: FROM: _____ TO: _____



SIGNATURE OF APPLICANT

01/03/17

DATE

(*SECTION 183A APPLIES ONLY TO COMMON VICTUALLERS, FOOD VENDORS AND INNHOLDERS)


THE FOLLOWING FORMS OF ENTERTAINMENT IF BEING CONDUCTED ON SUNDAYS REQUIRES A SEPARATE SUNDAY ENTERTAINMENT LICENSE FROM THE COMMONWEALTH OF MASSACHUSETTS AND REQUIRES A SEPARATE FEE OF \$100:

DANCING
JUKE BOX
LIVE ENTERTAINMENT

To whom it may concern,

We have for project to show one classic french movie every monday night at the restaurant La Voile Brookline. It would be during the evening and limited to one movie a week. This event will be free of charge. It is solely to entertain and educate our guests on our French roots, as well as bring the community as a whole.

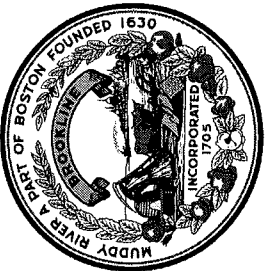
The movie will be shown during diner hours and will start at 6pm. The length will vary from one hour and twenty minutes to 2 hours maximum and shall be chosen as all public viewers.



LA VOILE BROOKLINE
WASHINGTON SQUARE
1627, BEACON STREET
BROOKLINE, MA 02445

PHONE 617 277 1260
FAX 617 566 1609

WWW.LAVOILEBROOKLINE.COM



**THE COMMONWEALTH OF MASSACHUSETTS
TOWN OF BROOKLINE
Office of the Selectmen
ENTERTAINMENT LICENSE**

This is to certify that the Board of Selectmen hereby Grants an entertainment license to:

LA VOILE BROOKLINE, INC, LA VOILE

to have the following : **Taped Music**
hours;

Sunday-Saturday 12N-12M
in licensed premises, located at **1627 BEACON ST**
until **12/31/2017**

This license is granted subject to, and conditioned on, the licensee's compliance with all applicable federal, state and local laws, regulations of the licensing authorities, and conditions stated on this license.

Issued on: **January 1, 2017.**

Board of Selectmen

By:

Town Administrator

1. Licensee is responsible for compliance with the requirements of the Town Zoning Bylaw with respect to signage. The Town's Planning & Community Development Department is available for consultation and assistance if there is any question related to signage in Brookline. 2. Licensee is responsible for continued compliance for any conditions attached to their property related to a Board of Appeals decisions or a Planning Board sign and façade review. The Town's Planning & Community Development Department is available for consultation and assistance if there is any question related to conditions attached to any Board of Appeals or Planning Board decision.



BROOKLINE POLICE DEPARTMENT
Brookline, Massachusetts

DANIEL C. O'LEARY
CHIEF OF POLICE

To: Chief Daniel O'Leary

From: Lieutenant Derek Hayes

Re: La Voile – Change in Entertainment License

Date: January 5th, 2017

Sir,

On behalf of La Voile Brookline Inc., d/b/a La Voile, Owner Alfred Pirre Honegger is requesting a change to their Entertainment license. La Voile is located at 1627 Beacon Street. Mr. Honegger is requesting that the Board approve his request to add a movie night scheduled for Monday evenings from 6pm-10pm.

I find no reason to deny this request.

Respectfully submitted,

Lieutenant Derek Hayes



12. - 7

TOWN of BROOKLINE

Massachusetts



BOARD OF SELECTMEN

NEIL A. WISHINSKY, Chairman
NANCY A. DALY
BENJAMIN J. FRANCO
NANCY S. HELLER
BERNARD W. GREENE

333 WASHINGTON STREET
BROOKLINE, MASSACHUSETTS 02445

(617) 730-2200
FAX: (617) 730-2054
www.BrooklineMA.gov

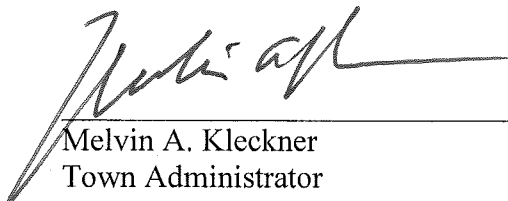
MELVIN A. KLECKNER
Town Administrator

January 5, 2017

TO TOWN MEETING MEMBERS IN PRECINCTS 11 & 12 & ABUTTERS

This is to advise you that a Public Hearing will be held on the application of La Voile Brookline Inc., d/b/a LA VOILE, Alfred Pierre Honegger, Owner, Manager, holder of a license to Expose, Keep for Sale and Sell All Kinds of Alcoholic Beverages To Be Drunk on the Premises as a Seven Day Common Victualler and Entertainment (Taped Music) at 1627 Beacon Street for an increase in Entertainment to add the showing of a French Movie on Monday nights 6pm-10pm during the dinner hour.

For your information, the Board of Selectmen will consider this and other licensing matters commencing at approximately 8:00 P.M. on Tuesday, January 17, 2017 in the Selectmen's Hearing Room, 6th Floor, Town Hall, 333 Washington Street.



Melvin A. Kleckner
Town Administrator

cc: Alfred Pierre Honegger

NEW
COMMON VICTAULLER LICENSE

Chiharu Sushi & Noodle

Qun Li, President

370 Boylston Street Unit R

APPLICATION IS IN ORDER

This is a Common Victualler License with inside Seating Capacity 20.
Hours of operation are: Sunday-Thursday 7am-10pm,
Friday-Saturday 7am-11pm

General Description of Operations and Parking

REPORTS (ATTACHED)

The Building, Police Departments have approved this application.
The Health Department has approved subject to standard conditions

Store front picture enclosed.



OFFICE OF SELECTMEN
333 WASHINGTON STREET
BROOKLINE, MA 02445
(617) 730-2200

APPLICATION FOR
COMMON VICTUALLER LICENSE

DATE: 12/19/2016

LOCATION: 370 Boylston Street Unit R, Brookline MA 02445

APPLICANT: Chiharu Sushi & Noodle

INDIVIDUAL/PARTNERSHIP/CORPORATION

D/B/A: _____

BUSINESS OWNERSHIP- INDIVIDUAL/PARTNERS/CORPORATE OFFICERS:

Qun Li President [REDACTED]

NAME

TITLE

EMAIL ADDRESS

[REDACTED]

[REDACTED]

TELEPHONE #

ADDRESS

Mei Y. Pan Secretary [REDACTED]

NAME

TITLE

EMAIL ADDRESS

[REDACTED]

[REDACTED]

TELEPHONE #

ADDRESS

NAME

TITLE

EMAIL ADDRESS

TELEPHONE #

ADDRESS

HAVE YOU PREVIOUSLY HELD A COMMON VICTUALER LICENSE IN BROOKLINE/ELSEWHERE? Albton/Yes

IF YES, LOCATION: AND DATES: 95 Glenville AVE. Albton MA 02134
05/01/2001 ~ 12/01/2014

IF NOT, DO YOU HAVE PRIOR EXPERIENCE IN THE FOOD SERVICE BUSINESS: _____

IF YES, LOCATION: AND DATES _____

HOURS OF OPERATION FOR FOOD SERVICE:

DAYS: Mon. - Thu. HOURS: 7:00 a.m. - 10:00 p.m.

DAYS: Fri - Sat. HOURS: 7:00 a.m. - 11:00 p.m.

DAYS: Sunday HOURS: 7:00 a.m. - 10:00 p.m.

HOURS OF OPERATION FOR ALCOHOLIC BEVERAGES SERVICE: (If applicable)

DAYS: _____ HOURS: _____

DAYS: _____ HOURS: _____

DAYS: _____ HOURS: _____

PLEASE NOTE:

THE TOWN'S PREPARED FOOD SALES REGULATIONS SET THE PERMISSIBLE HOURS OF FOOD SALES.

MENU: (GENERAL TYPE OF FOOD SERVED)

Japaneses restaurantFLOOR SPACE SQ. FT. 1,600 sq. ft.BYOB: Will you permit patrons to bring their own alcoholic beverages onto the premises? NO

(If yes, please be aware of applicable Town regulations governing BYOB.)

SEATING CAPACITY: INSIDE: 20 OUTSIDE: 0Outside seating only applicable for 6 months from April 1st – September 30th.

(Please attach plan showing location and layout of outdoor seating.)

If outdoor seating is proposed to be located on any portion of the public sidewalk that is Town property, this application must be accompanied by proof that the applicant has secured, and that there is in effect during the period of time for which there will be outdoor seating, a general-liability policy naming the Town as an additional insured in a minimum amount of \$250,000.00/\$500,000.00.

By signing this application, the applicant absolves the Town and its officials, officers, employees, agents and representatives from all liability in connection with use by the applicant of the Town's portion of a public sidewalk. By signing this application, the applicant agrees to indemnify the Town for any damage to the Town's sidewalk resulting from the applicant's use of it, and agrees to indemnify the Town for any expenses the Town incurs in restoring the Town's sidewalk to its condition prior to use (in excess of any routine cleaning and maintenance service the Town would ordinarily have performed irrespective of the use).

Applicant agrees to outside seating terms and conditions: YesNUMBER OF BATHROOMS : EMPLOYEE: 1 PUBLIC: 2NUMBER OF PARKING SPACES (IF ANY): 5NUMBER OF EMPLOYEES: 3-5

All Common Victualler Licenses are issued subject to and conditioned on the licensee's compliance with Massachusetts General Laws Chapter 140, Section 2 et seq., Article 8.10 of the Town By-Laws, and the Town's Prepared Food Sales Regulations.

Application Agrees to terms and conditions Yes

APPLICANT SIGNATURE Charlie TITLE: President PHONE# [REDACTED]
 EMAIL ADDRESS [REDACTED]

December 20, 2016

Chiharu Sushi and Ramen
370 Boylston Street Unit: R
Brookline, MA 02445

Re: Plan for the control of elimination of litter


Dear Members of the Board of Selectman:

In accordance with the Town of Brookline Bylaws. Article 8.10.7, the following is the litter plan and procedure for the proposed Chiharu Restaurant.

- The restaurant will have trash receptacles inside the premises so as to keep the interior as clean as possible, and free of litter.
- The restaurant manager, or any other authorized manager, will be trained so as to ensure that trash receptacles are inspected and emptied as required to ensure the cleanliness of premises.
Additionally, employees will sweep the floor of the premises and remove any litter, as well as removing litter from the tables, and from all other part of premises, in an expeditious manner.
- The restaurant manager, or any other authorized manager, will be trained to make every effort to ensure the exterior area immediately around the entrance to the restaurant remains clean, and that the patrons of the restaurant do not place litter in public area.
- Assure easy access to dumpsters by employees. Check dumpsters daily to see that top and side doors are closed. This prevents scavengers from spreading trash on the ground.
- All the litter which has been placed into trash receptacles, or bags, as the case may be, will be deposited in the trash bins in the side of the building. The manager on duty will make every effort to ensure that trash bins remain closed all the times. Such bins will be picked up pursuant to the trash pickup schedule of the trash company.
- Educate all employees about the importance of individual responsibility for a clean and safe working environment.

If there is any additional information that may be required, we will be happy to provide such
Information.

Sincerely,


Qun Li

DOOR SCHEDULE

DOOR NO.	LOCATION	HEIGHT	THICK.	FRAME	REMARKS
1	FRONT MAIN ENTRANCE	6'-8"	1 3/4"	ALUM.	ALUM. EXTER. W/ GLASS HANDLE & KNOB SERVICE
2	KITCHEN - SIDE EXIT	6'-8"	1 3/4"	ALUM.	ALUM. EXTER. W/ GLASS HANDLE & KNOB SERVICE
3	KITCHEN - MAIN ENTRANCE	6'-8"	1 3/4"	ALUM.	ALUM. EXTER. W/ GLASS HANDLE & KNOB SERVICE
4	KITCHEN - MAIN ENTRANCE	6'-8"	1 3/4"	ALUM.	ALUM. EXTER. W/ GLASS HANDLE & KNOB SERVICE
5	KITCHEN - TOILET	6'-8"	1 3/4"	WOOD	WOOD EXTER. W/ GLASS HANDLE & KNOB SERVICE
6	KITCHEN - TOILET	6'-8"	1 3/4"	WOOD	WOOD EXTER. W/ GLASS HANDLE & KNOB SERVICE
7	KITCHEN - TOILET	6'-8"	1 3/4"	WOOD	WOOD EXTER. W/ GLASS HANDLE & KNOB SERVICE

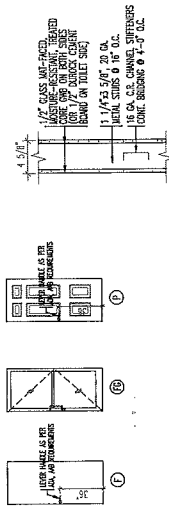
ALL DIMENSIONS SHALL BE FIELD DIMENSIONS BEFORE ORDERING & PARAPARTING OF DOOR/FRAME/ARCHITECT.

DOOR TYPE

SCALE 1/4"=1'-0"

WALLPARTITION TYPES

SCALE 1 1/2"=1'-0"



INTERIOR PARTITION TO UNIFORMITY OF CEILING

ROOM FINISH SCHEDULE

ROOM NAME	FLOOR	FINISH	BASE	WALL	CEILING	FINISH	HEIGHT	REMARKS
DINING AREA	WOOD TILE	FACTORY	WOOD	• GIB	WOOD BECD	FACTORY	10'-0"	• EXISTING
CASHIER/PAIR	WOOD TILE	FACTORY	WOOD	• GIB	WOOD BECD	FACTORY	10'-0"	• EXISTING
SUSHI BAR	WOOD TILE	FACTORY	WOOD	• GIB	WOOD BECD	FACTORY	10'-0"	• EXISTING
TOILETS	CERAMIC TILE	FACTORY	COVE CERAMIC	CEMENT BOARD	ACQUST. TILE	FACTORY	8'-0"	• EXISTING
KITCHEN	• QUARRY TILE	FACTORY	COVE QUARRY	• GIB	ACQUST. TILE	FACTORY	8'-0"	• EXISTING
DRY STORAGE/	QUARRY TILE	FACTORY	COVE QUARRY	• GIB	ACQUST. TILE	FACTORY	8'-0"	• EXISTING

GENERAL NOTES

1. ALL WORK SHALL BE DONE IN ACCORDANCE WITH MASSACHUSETTS STATE BUILDING CODE REQUIREMENTS.
2. THE MEAN OF THE DIMENSIONS IS TO ILLUSTRATE THE WORK OF THIS PROJECT. IT SHALL BE INTERPRETED IN A DISCRETIONARY MANNER AND NOT BE USED AS A DIMENSIONAL REQUIREMENT.
3. EXAMINATION OF EXISTING SITE CONDITIONS IS REQUIRED PRIOR TO BEGINNING. CLARIFY FOR ADDITIONAL COST BY THE CONTRACTOR IF NOT ALIGNED WITH THE CONTRACTOR'S REQUIREMENTS.
4. INFORMATION, DETAILS AND/OR MATERIALS/CONSTRUCTION NOT SHOWN IN THESE DRAWINGS, SHALL BE OBTAINED FROM THE ARCHITECT OR THE OWNER. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND INSURANCE. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND INSURANCE. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND INSURANCE.
5. EXCEPT AS DIRECTED BY ARCHITECT, THE DRAWINGS SHALL NOT BE SCALED.
6. CONTRACTOR SHALL VERIFY ALL DIMENSIONS AND FIELD CONDITIONS BEFORE PROCEEDING WITH ALL MATERIALS.
7. UNLESS OTHERWISE INDICATED, DETAILS AND SECTIONS SHOWN ON ANY DRAWING ARE TO BE CONSIDERED TYPICAL FOR ALL SIMILAR CONDITIONS.
8. CONTRACTOR SHALL BE RESPONSIBLE FOR ALL NECESSARY PERMITS AND INSURANCE AND SHALL CONDUCT HIS WORK IN ACCORDANCE WITH ALL APPLICABLE CODES AND REGULATIONS.

USER GROUP

A-2 - ASSEMBLY, RESTAURANT

CONSTRUCTION TYPE

3B - NON-COMBUSTIBLE/COMBUSTIBLE, UNPROTECTED.

CMR 1004.0 - OCCUPANT LOAD (TABLE 1004.1.2)

FRONT COUNTER, DINING AREA AND SUSHI BAR:

545 S.F. = 20 OCCUPANTS

RESTAURANT STAFFS:

1 MANAGER, 1 WAITRESS & 1 SUSHI CHIEF

KITCHEN AREA:

2 CHEFS & 1 KITCHEN AID

STAFF TOTAL: 6 OCCUPANTS

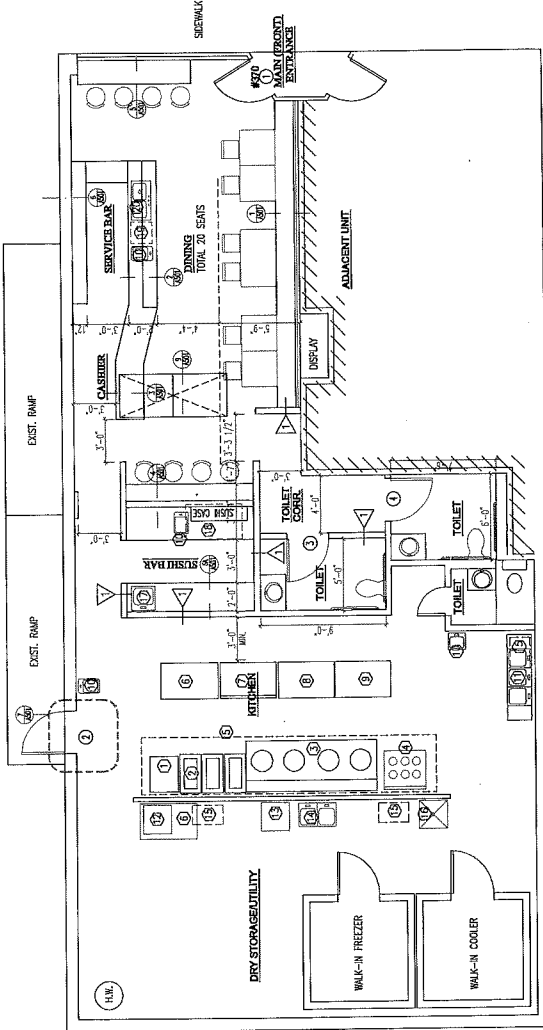
GRAND TOTAL: 26 OCCUPANTS

EXIT PASSAGE

EXIT AND EXIT ACCESS DOORWAYS: 1 EXIT (TABLE 1015.1)

EGRESS WIDTH: 0.22 x 26 = 5.72' MIN. (TABLE 1005.3)

PROPOSED EXIT PASSAGEWAYS: 3.5' (1022.2 WIDTH)



FIRST FLOOR PLAN
SCALE 1/4"=1'-0"

EQUIPMENT:

1. SINK
2. DEEP FRYER
3. RICE COOKER
4. DISHWASHER
5. S.S. TABLE W/ SEAT ABOVE
6. SUSHI BAR
7. S.S. REFRIGERATION TALL
8. S.S. SINK
9. 1 COMPARTMENT SINK W/ DRAIN BOARD
10. 2 COMPARTMENT SINK
11. ICE MACHINE
12. GREASE INTERCEPTOR
13. WAP SINK, FLOOR MOUNTED
14. UTILITY SINK
15. UNDERCOUNTER REFRIGERATION
16. ICE BIN
17. COOLING SINK

LEGEND

- EXISTING TO REMAIN
- EXISTING TO BE REMOVED
- NEW
- DOOR NUMBER
- EQUIPMENT NUMBER
- EQUIPMENT TYPE
- DOOR NUMBER
- EQUIPMENT NUMBER
- EQUIPMENT TYPE
- DOOR NUMBER
- EQUIPMENT NUMBER
- EQUIPMENT TYPE
- DOOR NUMBER
- EQUIPMENT NUMBER
- EQUIPMENT TYPE

The Architects Forum Inc
77 MANCHESTER ROAD
NEWTON, MASSACHUSETTS
TELEPHONE: 617-244-4669 FAX: 617-964-6090

CHIUVARU RESTAURANT RENOVATIONS
370 BOYLSTON STREET
BROOKLINE, MASSACHUSETTS
FLOOR PLAN, SCHEDULE & NOTES
SCALE AS NOTED

JOB No. 3100318
DATE: DECEMBER 03, 2016
CHECK BY: CL
DRAWN BY: BL

A101

ASB No. 2102018
DATE: DECEMBER 03, 2018
CHECK BY: CL

CHIVARU RESTAURANT RENOVATIONS
370 BOYLSTON STREET
BROOKLINE, MASSACHUSETTS
REFLECTED CEILING PLANS & DETAILS
SCALE AS NOTED

The Architects Forum Inc
72 MANCHESTER ROAD
NEWTON, MASSACHUSETTS
TELEPHONE: 617-244-4669 FAX: 617-964-6090

FIRE ALARM SYSTEM NOTES:

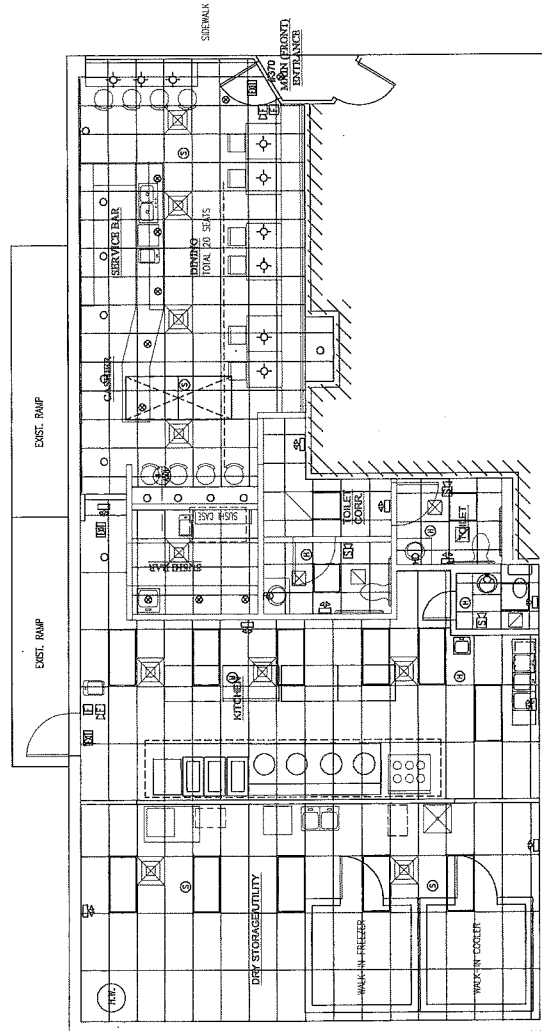
1. THE ELECTRICAL SUBCONTRACTOR IS RESPONSIBLE FOR A FULLY INSTALLED AND FUNCTIONING FIRE ALARM SYSTEM. THE SYSTEM SHALL BE INSTALLED IN ACCORDANCE WITH THE LATEST EDITIONS OF THE NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) 72, THE NATIONAL ELECTRICAL CODE (NEC) AND ALL APPLICABLE LOCAL, STATE AND FEDERAL REGULATIONS OR ORDINANCES GOVERNING THIS WORK.
2. ALL WORK SHALL BE DONE IN ACCORDANCE WITH NFPA 72, THE NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) 72, THE NATIONAL ELECTRICAL CODE (NEC) AND ALL APPLICABLE LOCAL, STATE AND FEDERAL REGULATIONS OR ORDINANCES GOVERNING THIS WORK.
3. THE ELECTRICAL SUBCONTRACTOR IS RESPONSIBLE FOR A FULLY INSTALLED AND FUNCTIONING FIRE ALARM SYSTEM. THE SYSTEM SHALL BE INSTALLED IN ACCORDANCE WITH THE LATEST EDITIONS OF THE NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) 72, THE NATIONAL ELECTRICAL CODE (NEC) AND ALL APPLICABLE LOCAL, STATE AND FEDERAL REGULATIONS OR ORDINANCES GOVERNING THIS WORK.

LEGEND (FIRE ALARM)

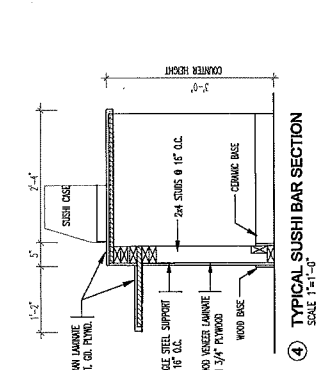
- FIRE ALARM PULL STATION
- FIRE ALARM HORN AND STROBE
- ⊙ FIRE ALARM HEAT DETECTOR
- ⊙ FIRE ALARM SMOKE DETECTOR
- FIRE ALARM STROBE
- EXIT SIGN
- ⊙ EMERGENCY LIGHTS

LEGEND (CEILING)

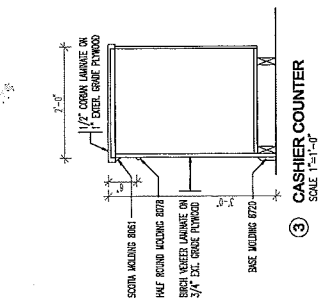
- EXISTING TO REMAIN
- EXISTING TO BE REMOVED
- NEW
- WALL LIGHT
- ⊙ SURFACED DOWNLIGHT
- ⊙ PENDANT
- RECES DOWNLIGHT
- ⊙ TRACK LIGHTS
- FLUORESCENT LIGHT
- 2x2 FLUORESCENT LIGHT-FIXTURE
- 2x4 FLUORESCENT LIGHT-FIXTURE
- ⊗ SUPPLY AIR DIFFUSER (EXIST.)
- ⊗ EXHAUST OR RETURN AIR REGISTER/GRAILE (EXIST.)
- ⊗ EXHAUST GRILLE
- ⊗ WOOD DECK PANEL OR ACUSTICAL SUSPENDED CEILING
- 2'-0"x2'-0" CEILING GRID
- ⊗ FIREGLASS REINFORCED SUSPENDED CEILING
- 2'-0"x4'-0" CEILING GRID (EXIST.)



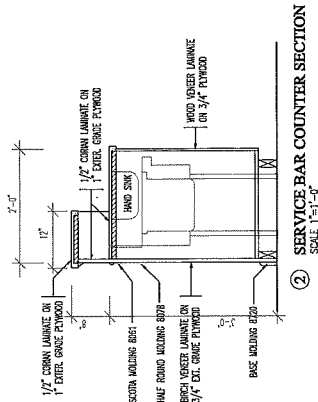
REFLECTED FIRST FLOOR CEILING PLAN
SCALE 1/4"=1'-0"



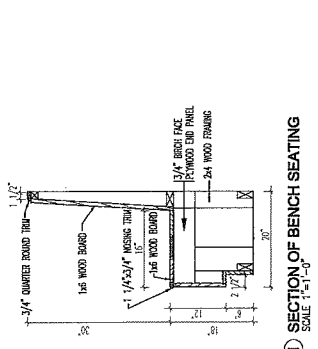
④ TYPICAL SUSHI BAR SECTION
SCALE 1/2"=1'-0"



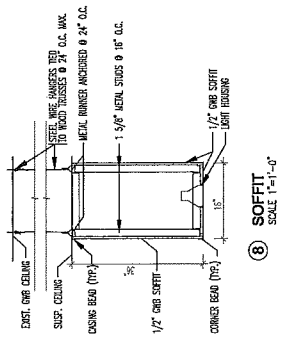
③ CASHIER COUNTER
SCALE 1/2"=1'-0"



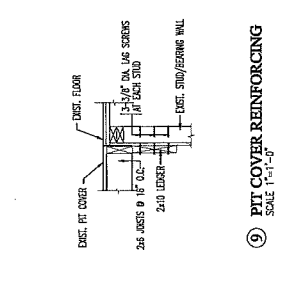
② SERVICE BAR COUNTER SECTION
SCALE 1/2"=1'-0"



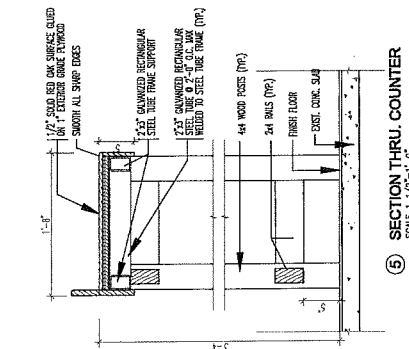
① SECTION OF BENCH SEATING
SCALE 1/2"=1'-0"



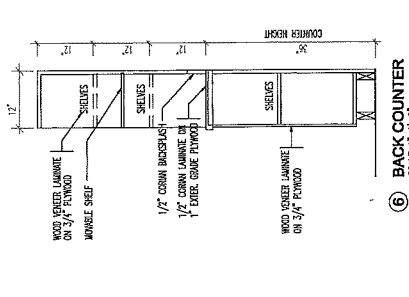
⑧ SOFFIT
SCALE 1/2"=1'-0"



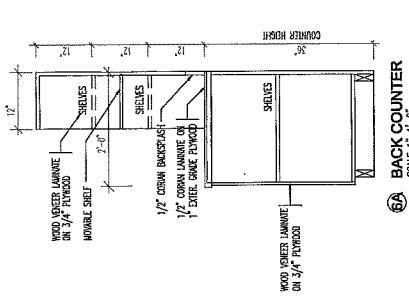
⑨ PIT COVER REINFORCING
SCALE 1/2"=1'-0"



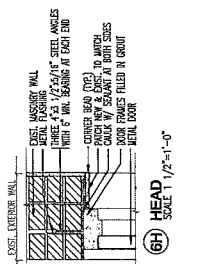
⑤ SECTION THRU. COUNTER
SCALE 1/2"=1'-0"



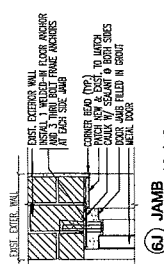
⑥ BACK COUNTER
SCALE 1/2"=1'-0"



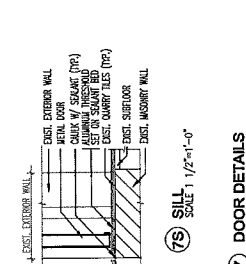
⑥A BACK COUNTER
SCALE 1/2"=1'-0"



⑧H HEAD
SCALE 1/2"=1'-0"



⑥J JAMB
SCALE 1/2"=1'-0"



⑦S SILL
SCALE 1/2"=1'-0"

⑦ DOOR DETAILS
SCALE 1/2"=1'-0"

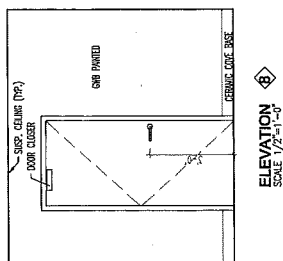
3120316
DATE: DECEMBER 3, 2016
DRYAN BY: D.L.
CHECKED BY: C.T.

370 BOYLSTON STREET
BROOKLINE, MASSACHUSETTS
TOILET ELEVATIONS AND DETAILS

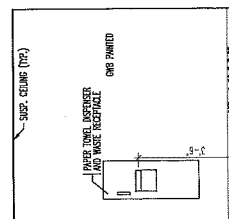
SCALF AS NOTED

72 MANCHESTER ROAD
NEWTON, MASSACHUSETTS
TELEPHONE 617-244-4669

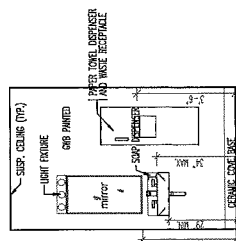
The Architects Forum Inc



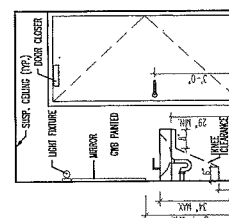
ELEVATION
SCALE 1/2"=1'-0"



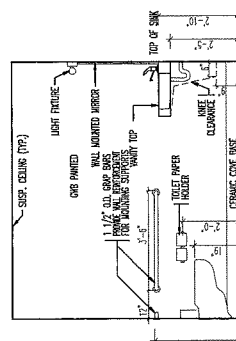
ELEVATION
SCALE 1/2"=1'-0"



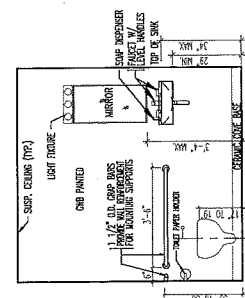
ELEVATION
SCALE 1/2"=1'-0"



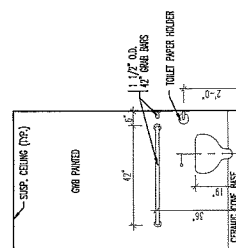
ELEVATION
SCALE 1/2"=1'-0"



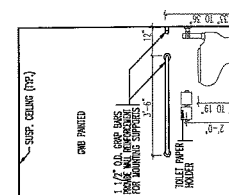
ELEVATION
SCALE 1/8"=1'-0"



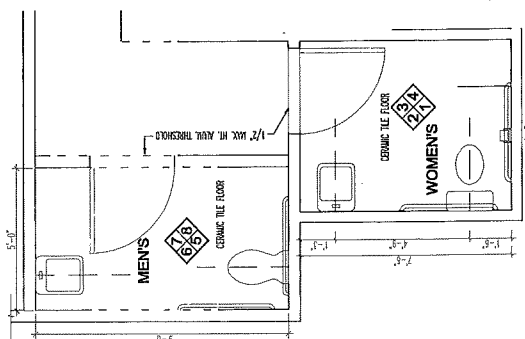
ELEVATION



ELEVATION



ELEVATION 1



ACCESSIBLE TOILET PLANS
SCALE 1/2"=1'-0"

LICENSE INTERVIEW FORMTYPE OF LICENSE APPLYING FOR: Common ViduallerNAME: Qun LiADDRESS: [REDACTED]EMAIL ADDRESS: [REDACTED]PHONE #: [REDACTED]PLACE OF BIRTH: [REDACTED]FATHER'S NAME: [REDACTED] MOTHER'S MAIDEN NAME: [REDACTED]ARE YOU A CITIZEN? (YES) NO ALIEN CARD # _____ARE YOU A VETERAN: YES (NO)

RESIDENCES FOR LAST FIVE YEARS

DATE: [REDACTED] LOCATION: [REDACTED]

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

EDUCATION *College*

DATE: *1995 ~ 1999* LOCATION: *Beijing*

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

EMPLOYMENT HISTORY

DATE: *2014 ~ 2016* LOCATION: *Mix-it/Cambridge* POSITION: *Chief Chef*

DATE: *2007 ~ 2012* LOCATION: *Haru/Copley* POSITION: *Chief Chef*

DATE: _____ LOCATION: _____ POSITION: _____

DATE: _____ LOCATION: _____ POSITION: _____

DATE: _____ LOCATION: _____ POSITION: _____

X SIGNATURE: *Quinli* DATE: *12/19/2016*

(PLEASE SUBMIT THREE CHARACTER REFERENCES WITH APPLICATION)

Dec 17, 2016

Maylee Austin
Zone Designs LLC
459 Washington St.
Brookline, MA 02446


To Whom It May Concern,

Going on more than 8 years the Li's have been an integral part of our lives since we moved to Brookline in 2008. Our sons became almost instant best friends and continue to be to this day. Because of this our families have spent many moments together including the important family holidays that come each year.

Our family is amazed at the dedication and discipline Qun Li exhibits toward his work as a chef and can only imagine how proud his family is of him. Long hours with hardly a day off is the norm but despite that it is obvious to see in his kids what a great father he is.

Qun Li is a great example of a hard worker which should provide the groundwork for his success in his new endeavor.

Sincerely,



Maylee Austin

Dec 17, 2016

Bob Ley

Coldwell Banker Residential Brokerage

1375 Beacon St.

Brookline, MA 02446

To Whom It May Concern,

I have known Qun Li for more than 8 years and in that time know him to be a hard worker and great father. He has constantly proven himself to be a loyal and dedicated individual in both his personal and professional life.

Qun Li has been working in the food industry for as long as I have known him, and is extremely hard working, reliable and dependable. He is a positive contributor to the community. Qun Li is a person of high moral character with a work ethic that is something to aspire to.

Sincerely,

A handwritten signature in cursive script, appearing to read 'R. Ley', followed by a long horizontal flourish.

Bob Ley

Dec 18, 2016

To Whom It May Concern:

I have the pleasure of knowing Mr. Qun Li for sixteen years; first as an employee, later became a good friend. Mr. Li is an energetic hard worker, always responsible and honest. He is a creative chef who works well with others to accomplish common goals or objectives. He cares about those around him and is devoted to his family. I know I can always count on him. I am confident that he is going to succeed in his new business venture in Brookline. I can be reached via email ottoychang@aol.com or 857-891-8981 should you wish to know more about Mr. Li.

Sincerely,



Otto Chang

I certify under the penalties of perjury that I, to my best knowledge and belief, have filed all state tax returns and paid all state taxes as required under law.

*Signature of Individual

X Quenli
By: Corporate Officer

** Social Security #

Voluntary or Federal ID # 

*This license will not be issued unless this certification clause is signed by the applicant.

**Your social security number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Licensees who fail to correct their non-filing or delinquency will be subject to license suspension or revocation. This request is made under the authority of Massachusetts General Law Chapter 62C, Section 49A.

LICENSE INTERVIEW FORMTYPE OF LICENSE APPLYING FOR: Common VictuallerNAME: Mei PanADDRESS: [REDACTED]EMAIL ADDRESS: [REDACTED]PHONE #: [REDACTED]PLACE OF BIRTH: [REDACTED]FATHER'S NAME: [REDACTED] MOTHER'S MAIDEN NAME: [REDACTED]ARE YOU A CITIZEN? YES NO ALIEN CARD # _____ARE YOU A VETERAN: YES NO

RESIDENCES FOR LAST FIVE YEARS

DATE: 2006 LOCATION: [REDACTED]

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

EDUCATION *Associate Degree*

DATE: *1983* LOCATION: *Taiwan*

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

EMPLOYMENT HISTORY

DATE: *2001 ~ 2015* LOCATION: *May's Cafe
Boston, MA* POSITION: *Owner*

DATE: _____ LOCATION: _____ POSITION: _____

DATE: _____ LOCATION: _____ POSITION: _____

DATE: _____ LOCATION: _____ POSITION: _____

DATE: _____ LOCATION: _____ POSITION: _____

SIGNATURE: *Mei Hing Pan* DATE: *12-20-2016*

(PLEASE SUBMIT THREE CHARACTER REFERENCES WITH APPLICATION)

I certify under the penalties of perjury that I, to my best knowledge and belief, have filed all state tax returns and paid all state taxes as required under law.

*Signature of Individual


By: Corporate Officer

** Social Security #

Voluntary or Federal ID #

*This license will not be issued unless this certification clause is signed by the applicant.

**Your social security number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Licensees who fail to correct their non-filing or delinquency will be subject to license suspension or revocation. This request is made under the authority of Massachusetts General Law Chapter 62C, Section 49A.

Dec. 18, 2016

Linda Lin
Community Relationship Manager
Asian Marketing Manager
Tufts Health Plan
705 Mount Auburn St.
Watertown MA

781-862-1000

To Whom It May Concern,

I am honored to be asked to write a character letter for Mai Pan whom I have known for 28 years. In the 28 years, I find Mei Pan is an individual with hard work ethics and dreams and visions. Once she sets her goal, she will never give up but strive to accomplish it with creativity. I can say with full confidence she is an overachiever whom I hold my highest regard and respect.

What makes Mei Pan such a special friend is her dignity and integrity in her interaction with anyone around her. She has always been fair in her judgement and professional business interaction. I vouch to say Mei Pan brings positive energy, creativity and vision to anything she is part of. I am honored to be asked to write this letter on her behalf.

Sincerely,



Linda Lin

December 24, 2016

To Whom It May Concern:

My name is Sean Lydon, and I am currently employed as a Building Inspector for the City of Boston. In this capacity, I had the pleasure of meeting and dealing with Ms. Pan in a professional capacity on various occasions, during annual inspections on her restaurant and different stages of construction at her property.

During these occasions, I will attest to the fact that Ms. Pan's attitude and professional characteristics have been streamlined and flawless, with her business always running smoothly and impeccably as far as safety and sanitary requirements.

While dealing with construction projects, she has maintained her composure and has kept the end goal in sight. Ms. Pan has done this all while taking care of her family and tending to the complexities of running a business.

I would be happy to endorse Ms. Pan in any way, noting that her honesty and dedication are two attributes that serve her well. In the approximately fifteen years that I have known her, I have never been disappointed.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sean C. Lydon".

Sean C. Lydon

A blacked-out rectangular area, likely redacting a stamp or additional contact information.

December 25, 2016

Karen Hsu

125 Chiswick Rd. Apt#402

Brighton, MA 02135

To Whom It May Concern,

I am pleased to write this personal reference letter for Mei Pan and have known her for the last 12 years where she has been a restaurant owner in Allston. My husband and I love to go to her restaurant for dinner every week. She's a great person to be around and we became very close friend since then.

Mei Pan is an enthusiastic, punctual, and trustworthy individual. She take care her business and make sure to provide good and quality foods to her customers. She's a very caring person, she always trying to help others if she can help them in a way.

I strongly recommend Mei Pan for any work she's working on it due to her enthusiasm, work ethic, and the pride she takes in her work. If you would like additional information or have any questions for me, feel free to contact me.

Sincerely,



Karen Hsu

Dec. 19, 2016

Vickie Chang
205 Holland st.
Somerville, MA 02144

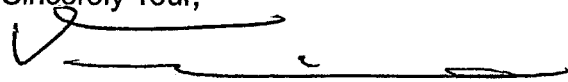
To Whom It May Concern,

I have known Mei Pan for many years, she is a very honest, reliable, and kind person.

Mei Pan had own a family restaurant for many years in Boston area. The reputation of her restaurant was very high in food quality and in good services. There were many college students loved her food and went to her restaurant regularly as it were their college cafeteria.

Mei Pan is a very friendly and a good friend who once promises, will do whatever to meet the commitment. She never give up once she makes her mind. People can always count on her!

Sincerely Your,



Vickie Chang

General description of the operations

Chiharu Sushi & Noodle will feature a cozy dining room and an elegant sushi bar. The area is in need of a warm and friendly place with excellent food. A place where you always know you will get the best of everything. The kitchen staff will have the best in culinary education and work experience. Our creative talents will complement one another.

The restaurant will be open seven days a week. Serving simple breakfast , lunch and dinner. We're also going to providing delivery service from 5:00 pm to 11:00 pm either through the local delivery company or we can hire a delivery person to do the service. We will have our restaurant's name and phone number on the delivery car. The restaurant has 5 assigned parking spaces for our business use however there will be few extra parking spaces after 5:00 pm for our delivery service parking use.

The restaurant will have paintings and drawings from some of the most notable new artists. This will give the art community an opportunity to show their work in a friendly and exciting atmosphere.

Our management team is comprised of individuals whose backgrounds consist of 20 years experience in food and restaurant. Most important to us is our passion to offering high-quality service and excellent food with very clean environment.

Proof of assigned parking space from Landlord

November 28, 2016

Syroos Sanieoff

271-273 Corey Road Realty Trust

P.O.BOX 298 Brookline MA 02446

To Whom It May Concern:

I am writing to inform you that Chiharu Inc. lease a commercial space at 370 Boylston Street, Brookline MA 02445. The aforementioned have leased there from November 1, 2016. There are 5 assigned parking spaces for their business use.

If I can be of further assistance, please feel free to contact me at a time that is convenient for you.

Sincerely,



Syroos Sanieoff

TOWN of BROOKLINE
Massachusetts



BUILDING DEPARTMENT

Daniel F. Bennett
Building Commissioner

INTEROFFICE MEMORANDUM

Date: January 10, 2017

To: Melvin Kleckner
Town Administrator

From: Daniel Bennett
Building Commissioner

Re: 370 Boylston Street - Application from Chiharu Sushi & Noodle, Qun Li, President, for a Common Victualler License with a seating capacity of 20 and hours of operation Sunday-Thursday 7am-10pm and Friday-Saturday 7am-11pm (your memo dated January 3, 2017).

The subject premises is located in a L-0.5 (Local) Business District. The use as a store of less than 5,000 square feet as a restaurant is permitted per Section 4.07, Use #30 of the Town of Brookline Zoning By-Law.

The establishment meets the requirements of the Zoning By-Law and Building Code for a **maximum of 20 seats**. The applicant is reminded that all signs and advertising devices require permits prior to installation and must be approved pursuant to the Zoning By-Law. It should also be noted that all building, plumbing, gas fitting, wiring and mechanical work requires permits from the Building Department.

If an odor problem occurs as a result of this use an odor control system designed and stamped by a registered professional engineer must be installed with a maintenance and cleaning schedule approved by the Building Department.

The Building Department has no objection with the Application from Chiharu Sushi & Noodle, Qun Li, President, for a Common Victualler License with a seating capacity of 20 and hours of operation Sunday-Thursday 7am-10pm and Friday-Saturday 7am-11pm.

BROOKLINE HEALTH DEPARTMENT

M E M O R A N D U M

To: Melvin Kleckner,
Town Administrator
Board of Selectmen

From: Alan Balsam, **AB**
Director of Public Health and Human Services

Date: January 13, 2017

Re: Chiharu Sushi & Noodle
370 Boylston St.
Qun Li, Operator

Please be advised that this Department has reviewed the application and plans for the above noted establishment and have no objection to the issuance of a Common Victualler License.

This recommendation is under the following conditions:

- The establishment is renovated to comply with Health Code requirements
- The operator obtains Food Safety Certification
- An existing odor control system be serviced and maintained to prevent cooking odors should nuisance complaints occur.
- The establishment receives a pre-operational inspection before the license is released
- All required applications and fees are submitted to Department as required.
- All approved outdoor seating must be posted "No Smoking" as required by Town By-Law
- The establishment must comply with the Town By-Laws on the use of artificial Trans-Fats, Polystyrene and Offering Public Water.



Brookline Police Department

Robert J. Disario
350 Washington St
Brookline, MA 02445
(617) 730-2654
rdisario@brooklinema.gov

January 4, 2017

Chief Daniel O'Leary
Re: Common Victualler License: 370 Boylston St

Sir,

I received a memorandum from Town Hall regarding a request from Qun Li, President of Chaiharu Sushi and Noodle Inc. for a Common Victualler License. The application is to establish a new business (restaurant) at #370 Boylston St.

I conducted a background check on Qun Li as well as a recent history search of the location. I subsequently conducted a site visit of the location, which was formerly a restaurant. At this time the space is being renovated and preparing to open. Upon inspection there appears to be ample space for the requested seating capacity of twenty (20).

Qun Li appears to be of good moral character with no criminal or Brookline Police history. Upon investigation I found all submitted application and pertinent paperwork is in order and there is no public safety reason to deny this request.

Respectfully,

Sergeant Robert J. Disario
Brookline Police Department
Patrol Division



TOWN of BROOKLINE

Massachusetts

BOARD OF SELECTMEN

NEIL A. WISHINSKY, Chairman
NANCY A. DALY
BENJAMIN J. FRANCO
NANCY S. HELLER
BERNARD W. GREENE

333 WASHINGTON STREET
BROOKLINE, MASSACHUSETTS 02445

(617) 730-2200
FAX: (617) 730-2054
www.BrooklineMA.gov

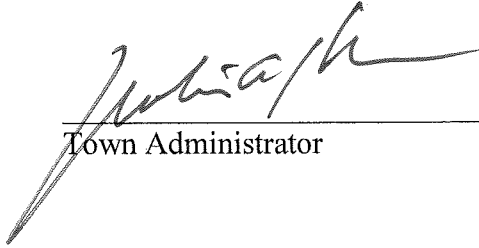
MELVIN A. KLECKNER
Town Administrator

January 6, 2017

TO TOWN MEETING MEMBERS IN
PRECINCTS 5 & 6 AND ABUTTERS

This is to advise you that an application has been received from Chiharu Sushi & Noodle, Qun Li, President, for a Common Victualler License at 370 Boylston Street, seating capacity of 20 seats with hours of operation Sunday-Thursday 7am-10pm and Friday-Saturday 7am-11pm.

For your information, the Board of Selectmen will consider this and other licensing matters commencing at approximately 8:00 P.M. on Tuesday, January 17, 2017 in the Selectmen's Hearing Room, 6th Floor, Town Hall, 333 Washington Street.



Town Administrator

cc: Qun Li
Mei Y. Pan

D

The Commonwealth of Massachusetts

William Francis Galvin

Secretary of the Commonwealth

One Ashburton Place, Boston, Massachusetts 02108-1512

FORM MUST BE TYPED

Articles of Organization

FORM MUST BE TYPED

(General Laws Chapter 156D; Section 2.02; 950 CMR 113.16)

ARTICLE I

The exact name of the corporation is:

CHIHARU, INC.

ARTICLE II

Unless the articles of organization otherwise provide, all corporations formed pursuant to G.L. C156D have the purpose of engaging in any lawful business. If you wish to specify more limited purposes, state them below.

To own and operate a restaurant business.

ARTICLE III

State the total number of shares and par value, * if any, of each class of stock that the corporation is authorized to issue. All corporations must authorize stock. If only one class or series is authorized, it is not necessary to specify any particular designation.

WITHOUT PAR VALUE		WITH PAR VALUE		
TYPE	NUMBER OF SHARES	TYPE	NUMBER OF SHARES	PAR VALUE
Common	275,000			

ARTICLE IV

Prior to the issuance of shares of any class or series, the articles of organization must set forth the preferences, limitations and relative rights of that class or series. The articles may also limit the type or specify the minimum amount of consideration for which shares of any class or series may be issued. Please set forth the preferences, limitations and relative rights of each class or series and, if desired, the required type and minimum amount of consideration to be received.

None.

ARTICLE V

The restrictions, if any, imposed by the articles or organization upon the transfer of shares of any class or series of stock are:

See Rider 5A annexed hereto.

ARTICLE VI

Other Lawful Provisions; if there are no such provisions, this article may be left blank or state "None."

See Rider 6A annexed hereto.

RIDER 5A

No stockholder, including the heirs, assigns, executors or administrators of a deceased stockholder, shall sell, assign, pledge, transfer, encumber or in any other way dispose of any of the shares s/he owns in the corporation until s/he shall have offered all of his/her shares of stock of the corporation to the corporation by notice in writing in accordance with the terms hereinafter set forth.

As soon as reasonably possible after the death of any stockholder, his/her heirs, executors or administrators shall offer the deceased stockholder's shares to the corporation in accordance with the terms hereinafter set forth.

After the stockholder or his heirs, assigns, executors or administrators shall notify the corporation of his intention to sell the shares, the corporation shall have the option to purchase said shares at a price equal to the book value, without any allowance for goodwill, trade name or other intangible assets, as determined in accordance with the usual accounting practice by the accountant who regularly audits the books of the corporation, or his/her successors, as of any of the following dates (all hereinafter referred to as the "valuation date"):

- (a) sixty (60) days after the receipt of written notification by the corporation from the stockholder; or
- (b) sixty (60) days after said stockholder's death.

The corporation shall have ninety (90) days after said valuation date to accept said offer and thirty (30) days thereafter to commence paying for the purchase of said shares in equal yearly installments with interest thereon of eight (8 %) percent per annum, all due and payable within three (3) years.

If the corporation fails to exercise the option granted by the previous paragraph, the stock subject to such option may be transferred to any other party on the same terms within thirty (30) days after the corporation's option period has expired.

In the event the stockholder, his/her heirs, assigns, executors or administrators do not sell shares to a third party within thirty (30) days after said option period has expired, the said shares may not be transferred without again complying with all the provisions hereof. Any transferee of said stock shall hold said stock subject to the provisions hereof.

In the event the stockholder, his/her heirs, assigns, executors or administrators notify in writing the corporation that an audited statement of the corporation is desired as of the valuation date, s/he shall pay for said audit by depositing with the corporation within ten (10) days after said notification a sum reasonably estimated by the corporation to pay for said audit and the option period shall then be extended until said audit is completed.

In the event the stockholder, his/her heirs, assigns, executors or administrators breach any of the provisions contained herein, the corporation shall be entitled to compel specific performance of these provisions and to charge the stockholder, his/her heirs, assigns, executors or administrators costs and expenses of suit, as well as legal fees required to enforce these provisions.

Transfer of said shares shall be made upon the books of the corporation only after full

compliance with the provisions hereinabove set forth.

RIDER 6A

To the extent and in the manner provided in the By-Laws, the Board of Directors may make, amend or repeal the By-Laws in whole or in part, except with respect to any provision thereof which by law or by the By-Laws requires action by the stockholders.

To the extent and in the manner provided in the By-Laws, meetings of the stockholders may be held anywhere within the Commonwealth of Massachusetts or elsewhere in the United States.

The corporation may be a partner in any business enterprise which said corporation would have power to conduct by itself.

The directors of the corporation shall not be personally liable to the corporation or its stockholders for monetary damages resulting from the breach by any director of his or her fiduciary duty as a director of the corporation, except for liability:

1. for any breach of the directors' duty of loyalty to the corporation or its stockholders;
2. for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; and
3. for any transaction from which the directors derived any improper personal benefit.

In the absence of fraud, any director, officer or stockholder of this corporation individually, or any individual having any interest in any concern which is a stockholder of this corporation, or any concern in which any director, officer, stockholder or individual has any interest, may be a party to, or may be pecuniarily or otherwise interested in, any contract, transaction or other act of this corporation; and

1. such contract, transaction or act shall not be in any way invalidated or otherwise affected by that fact;
2. no such director, officer, stockholder or individual shall be liable to account to this corporation for any profit or benefit realized through any such contract, transaction or act; and
3. any such director of this corporation may be counted in determining the existence of a quorum at any meeting of the directors or of any committee thereof which shall authorize any such contract, transaction or act, and may vote to authorize the same.

The term "interest" includes personal interest and interest as a director, officer, stockholder, trustee, member or beneficiary or any concern.

The term "concern" means any corporation, association, trust, partnership, firm, person or other entity than this corporation.

ARTICLE VII

Unless otherwise provided in the articles of organization, the effective date of organization of the corporation is the date and time the articles were received for filing if the articles are not rejected within the time prescribed by law. If a later effective date is desired, specify such date, which may not be later than the 90th day after the articles are received for filing:

ARTICLE VIII

The information contained in this article is not a permanent part of the articles of organization.

- a. The street address of the initial registered office of the corporation in the commonwealth:
370 Boylston Street, Unit R, Brookline, MA
- b. The name of its initial registered agent at its registered office:
Qun Li
- c. The names and addresses of the individuals who will serve as the initial directors, president, treasurer and secretary of the corporation:

	NAME	ADDRESS
President:	Qun Li	[REDACTED]
Treasurer:	Qun Li	[REDACTED]
Secretary:	Mei Pan	[REDACTED]
Director(s):	Qun Li Mei Pan	[REDACTED] [REDACTED]

- d. The fiscal year end of the corporation:
December 31,
- e. A brief description of the type of business in which the corporation intends to engage:
restaurant business
- f. The street address of the principal office of the corporation is:
370 Boylston Street, Unit R, Brookline, MA
- g. The street address where the records of the corporation required to be kept in the commonwealth are located:
370 Boylston Street, Unit R, Brookline, MA

_____, which is
(number, street, city or town, state, zip code)

- ☒ its principal office;
- ☐ or an office of its transfer agent;
- ☐ its secretary/assistant secretary;
- ☐ or its registered agent.

Signed this 31st day of October, 2016 by the incorporators whose name and address are listed below:

Signature: Qun Li

Name: Qun Li

Address: 91 Chestnut Street, Apt. #6, Brookline, MA 02445

A copy of this filing will be available on-line at www.sec.state.ma.us/cor once the document is filed.

CHANGE OF MANAGER

ALL KINDS OF ALCOHOLIC BEVERAGES
COMMON VICTUALLER AND ENTERTAINMENT

Hersha Hospitality Management, L.P.
d/b/a Courtyard by Marriott Brookline

40 Webster Street

Application is in Order:

Hersha Hospitality Management, L.P., d/b/a Courtyard by Marriott Brookline,
Latisha T. Tucker, Manager, holder of a License To Expose, Keep For Sale and To
Sell All Kinds of Alcoholic Beverages to Be Drunk on the Premises as a Seven
Day Common Victualler License at 40 Webster Street, for a change of Manager.

From: Latisha T. Tucker

To: Naomi St. Germain

The Police Department has approved this application.

Store front picture enclosed.



The Commonwealth of Massachusetts
Alcoholic Beverages Control Commission
 239 Causeway Street
 Boston, MA 02114
www.mass.gov/abcc

Print Form

**RETAIL ALCOHOLIC BEVERAGES LICENSE APPLICATION
 MONETARY TRANSMITTAL FORM**

APPLICATION SHOULD BE COMPLETED ON-LINE, PRINTED, SIGNED, AND SUBMITTED TO THE LOCAL
 LICENSING AUTHORITY.

ECRT CODE: RETA

CHECK PAYABLE TO ABCC OR COMMONWEALTH OF MA: \$200.00

(CHECK MUST DENOTE THE NAME OF THE LICENSEE CORPORATION, LLC, PARTNERSHIP, OR INDIVIDUAL)

CHECK NUMBER

381725

IF USED EPAY, CONFIRMATION NUMBER

A.B.C.C. LICENSE NUMBER (IF AN EXISTING LICENSEE, CAN BE OBTAINED FROM THE CITY)

14800147

LICENSEE NAME

Hersha Hospitality Management, L.P.

ADDRESS

40 Webster Street

CITY/TOWN

Brookline

STATE

MA

ZIP CODE

02446

TRANSACTION TYPE (Please check all relevant transactions):

- | | | | |
|--|---|---|---|
| <input type="checkbox"/> Alteration of Licensed Premises | <input type="checkbox"/> Cordials/Liqueurs Permit | <input type="checkbox"/> New Officer/Director | <input type="checkbox"/> Transfer of License |
| <input type="checkbox"/> Change Corporate Name | <input type="checkbox"/> Issuance of Stock | <input type="checkbox"/> New Stockholder | <input type="checkbox"/> Transfer of Stock |
| <input type="checkbox"/> Change of License Type | <input type="checkbox"/> Management/Operating Agreement | <input type="checkbox"/> Pledge of Stock | <input type="checkbox"/> Wine & Malt to All Alcohol |
| <input type="checkbox"/> Change of Location | <input type="checkbox"/> More than (3) \$15 | <input type="checkbox"/> Pledge of License | <input type="checkbox"/> 6-Day to 7-Day License |
| <input checked="" type="checkbox"/> Change of Manager | <input type="checkbox"/> New License | <input type="checkbox"/> Seasonal to Annual | |
| <input type="checkbox"/> Other | | | |

THE LOCAL LICENSING AUTHORITY MUST MAIL THIS TRANSMITTAL FORM ALONG WITH THE
 CHECK, COMPLETED APPLICATION, AND SUPPORTING DOCUMENTS TO:

ALCOHOLIC BEVERAGES CONTROL COMMISSION
P. O. BOX 3396
BOSTON, MA 02241-3396



The Commonwealth of Massachusetts
Alcoholic Beverages Control Commission
 239 Causeway Street
 Boston, MA 02114
www.mass.gov/abcc

AMENDEMENT APPLICATION FOR A CHANGE OF MANAGER

Please complete this entire application, leaving no fields blank. If field does not apply to your situation, please write N/A.

1. NAME OF LICENSEE (Business Contact)

Hersha Hospitality Management, LP

ABCC License Number

014800147

City/Town of Licensee

Brookline

2. APPLICATION CONTACT

The application contact is required and is the person who will be contacted with any questions regarding this application.

First Name: Michael

Middle: E.

Last Name: Brangwynne

Title: Attorney

Primary Phone:

Email: mike.brangwynne@dsu-law.com

3. BUSINESS CONTACT

Please complete this section ONLY if there are changes to the Licensee phone number, business address (corporate headquarters), or mailing address.

Entity Name:

Primary Phone:

Fax Number:

Alternative Phone:

Email:

Business Address (Corporate Headquarters)

Street Number:

Street Name:

City/Town:

State:

Zip Code:

Country:

Mailing Address

☐ Check here if your Mailing Address is the same as your Business Address

Street Number:

Street Name:

City/Town:

State:

Zip Code:

Country:

APPLICATION FOR A NEW RETAIL ALCOHOLIC BEVERAGES LICENSE

4. MANAGER CONTACT

The Manager Contact is required and is the individual who will have day-to-day, operational control over the liquor license.

Salutation First Name Middle Name Last Name Suffix

Social Security Number Date of Birth

Primary Phone: Email:

Mobile Phone: Place of Employment

Alternative Phone: Fax Number

Citizenship / Residency / Background Information of Proposed Manager

Are you a U.S. Citizen? ☒ Yes ☐ No

Have you ever been convicted of a state, federal, or military crime? ☐ Yes ☒ No
If yes, attach an affidavit that lists your convictions with an explanation for each

Have you ever been Manager of Record of a license to sell alcoholic beverages? ☐ Yes ☒ No

If yes, please list the licenses for which you are the current or proposed manager:

Do you have direct, indirect, or financial interest in this license? ☐ Yes ☒ No

If yes, percentage of interest

If yes, please indicate type of Interest (check all that apply):

<input type="checkbox"/> Officer	<input type="checkbox"/> Sole Proprietor
<input type="checkbox"/> Stockholder	<input type="checkbox"/> LLC Manager
<input type="checkbox"/> LLC Member	<input type="checkbox"/> Director
<input type="checkbox"/> Partner	<input type="checkbox"/> Landlord
<input type="checkbox"/> Contractual	<input type="checkbox"/> Revenue Sharing
<input type="checkbox"/> Management Agreement	<input type="checkbox"/> Other

Please indicate how many hours per week you intend to be on the licensed premises

Employment Information of Proposed Manager

Please provide your employment history for the *past 10 years*

Date(s)	Position	Employer	Address	Phone
2016	Manager	Courtyard Boston Brookline	40 Webster St, Brookline, MA 02446	(617) 734-1393
2015-2016	Manager	Hotel Indigo	399 Grove St, Newton, MA 02462	(617) 969-5300
2012-2015	Manager	NYLO Providence/Warwick	400 Knight St, Warwick, RI 02886	(401) 734-4460
2010-2012	Manager	Crown Plaza Providence-Warwick	801 Greenwich Ave, Warwick, RI 02886	(401) 732-6000
2004-2010	Manager	Marriott Downtown Boston	275 Tremont St, Boston, MA 02116	(617) 426-1400

Prior Disciplinary Action of Proposed Manager

Have you ever been involved directly or indirectly in an alcoholic beverages license that was subject to disciplinary action? If yes, please complete the following:

Date of Action	Name of License	State	City	Reason for suspension, revocation or cancellation
n/a				

LICENSE INTERVIEW FORMTYPE OF LICENSE APPLYING FOR: Change of Manager, Liquor LicenseNAME: Naomi St. GermainADDRESS: [REDACTED]EMAIL ADDRESS: [REDACTED]PHONE #: [REDACTED]PLACE OF BIRTH: [REDACTED]FATHER'S NAME: [REDACTED]MOTHER'S MAIDEN NAME: [REDACTED]

ARE YOU A CITIZEN?

YES ☒

NO

ALIEN CARD #

ARE YOU A VETERAN:

YES

NO ☒

RESIDENCES FOR LAST FIVE YEARS

DATE:

LOCATION: [REDACTED]

DATE:

LOCATION:

DATE:

LOCATION:

DATE:

LOCATION:

DATE:

LOCATION:

EDUCATION

DATE: [REDACTED]

LOCATION: [REDACTED]

DATE: [REDACTED]

LOCATION: [REDACTED]

DATE: _____

LOCATION: _____

DATE: _____

LOCATION: _____

EMPLOYMENT HISTORY See attached Change of Manager Application

DATE: _____

LOCATION: _____

POSITION _____

DATE: _____

LOCATION: _____

POSITION _____

DATE: _____

LOCATION: _____

POSITION _____

DATE: _____

LOCATION: _____

POSITION _____

DATE: _____

LOCATION: _____

POSITION _____

SIGNATURE: Man-DATE: 11/11/71(PLEASE SUBMIT THREE CHARACTER REFERENCES WITH APPLICATION)

14. - 7
We the People

Of the United States,

in Order to form a more perfect Union,
establish Justice, insure domestic Tranquility,
provide for the common defence,
promote the general Welfare, and secure
the Blessings of Liberty to ourselves and
our Posterity, do ordain and establish this
Constitution for the United States of America.



SIGNATURE OF BEARER / SIGNATURE DU TITULAIRE / FIRMA DEL TITULAR

3

PASSPORT
PASSEPORT
PASAPORTE



UNITED STATES OF AMERICA

Type / Type / Tipo Code / Code / Código Passport No. / No. du Passeport / No. de Pasaporte

USA

Surname / Nom / Apellidos
SAINT GERMAIN

Given Names / Prénoms / Nombres

NAOMI

Nationality / Nationalité / Nacionalidad

UNITED STATES OF AMERICA

Date of birth / Date de naissance / Fecha de nacimiento

Place of birth / Lieu de naissance / Lugar de nacimiento

MASSACHUSETTS, U.S.A.

Date of issue / Date de délivrance / Fecha de expedición

Date of expiration / Date d'expiration / Fecha de caducidad

Endorsements / Mentions Spéciales / Anotaciones

SEE PAGE 27

Sex / Sexe / Sexo

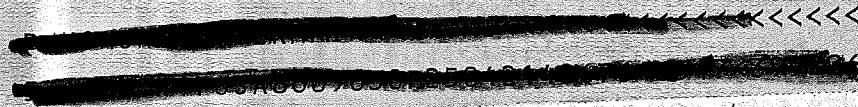
F

Authority / Autorité / Autoridad

United States

Department of State

USA





On Premise
Issued: 12/22/2016
ID#: 4424700

SSN: XXX-XX-XXXX
Expires: 12/15/2019
D.O.B.: XX/XX/XXXX

NAOMI SAINTGERMAIN
40 Webster St
Brookline, MA 02446-4938

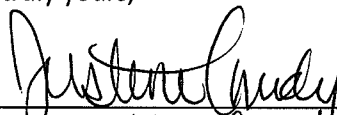
For service visit us online at www.gettips.com
Michael Marcantonio, 64

Brookline Board of Selectmen
333 Washington Street
Brookline, MA 02445

Dear Board of Selectmen:

I write this letter in support of Naomi St. Germain's Application for approval as the Manager of Record at Courtyard by Marriott Brookline. Naomi is personally known to me. Naomi possesses a high moral character, and is an appropriate candidate for the position of Manager of Record for a liquor license holder in Brookline. Please feel free to contact me if you require further assurances as to Naomi's character.

Very truly yours,



Name:

Justine Chudy

Address:

735 E 6th street, Boston MA 02127

Phone:

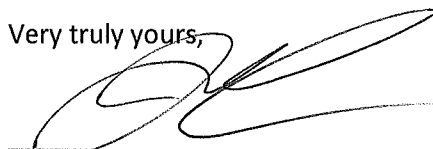
Email:

Brookline Board of Selectmen
333 Washington Street
Brookline, MA 02445

Dear Board of Selectmen:

I write this letter in support of Naomi St. Germain's Application for approval as the Manager of Record at Courtyard by Marriott Brookline. Naomi is personally known to me. Naomi possesses a high moral character, and is an appropriate candidate for the position of Manager of Record for a liquor license holder in Brookline. Please feel free to contact me if you require further assurances as to Naomi's character.

Very truly yours,



Name: JOE COSTA

Address: 95 TREBLE COVE RD

Phone: [REDACTED]

Email: [REDACTED]

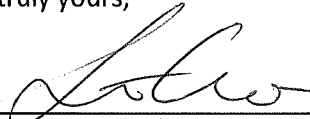
[REDACTED]

Brookline Board of Selectmen
333 Washington Street
Brookline, MA 02445

Dear Board of Selectmen:

I write this letter in support of Naomi St. Germain's Application for approval as the Manager of Record at Courtyard by Marriott Brookline. Naomi is personally known to me. Naomi possesses a high moral character, and is an appropriate candidate for the position of Manager of Record for a liquor license holder in Brookline. Please feel free to contact me if you require further assurances as to Naomi's character.

Very truly yours,



Name: Steven Altieri

Address: [REDACTED]

Phone: [REDACTED]

Email: [REDACTED]

HERSHA HOSPITALITY MANAGEMENT, L.P.

Unanimous Consent of Directors Without a Meeting

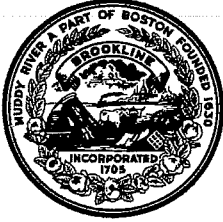
The undersigned, being a Director of Hersha Hospitality Management, L.P. hereby consents to and hereby adopts the following resolutions and consents to and authorizes the actions contemplated thereby, which resolutions are adopted and authorization given by unanimous written consent of the Directors of members of **HERSHA HOSPITALITY MANAGEMENT, L.P.**

Now, therefore be it resolved to Change the Manager of Courtyard by Marriott Brookline located at 40 Webster Street in Brookline, Massachusetts to Naomi Germain, and to file all applicable documents with state and local authorities and to appoint Andrew Upton to sign any required documentation therefor.

In Witness Whereof, the undersigned, being a Director of **HERSHA HOSPITALITY MANAGEMENT, L.P.**, having read and understood this unanimous consent execute it as of 10.31.2016.



Duly Authorized



TOWN of BROOKLINE

Massachusetts

BOARD OF SELECTMEN

NEIL A. WISHINSKY, Chairman
NANCY A. DALY
BENJAMIN J. FRANCO
NANCY S. HELLER
BERNARD W. GREENE

333 WASHINGTON STREET
BROOKLINE, MASSACHUSETTS 02445

(617) 730-2200
FAX: (617) 730-2054
www.BrooklineMA.gov

MELVIN A. KLECKNER
Town Administrator

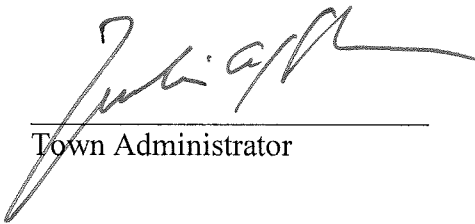
January 6, 2017

TO TOWN MEETING MEMBERS IN
PRECINCT 10

This is to advise you that a Public Hearing will be held on the application of Hersha Hospitality Management, LP, d/b/a Courtyard by Marriott Brookline, Latisha T. Tucker, Manager, holder of a License To Expose, Keep For Sale and To Sell All Kinds of Alcoholic Beverages to Be Drunk on the Premises as a Seven Day Common Victualler License at 40 Webster Street, for a change of manager as follows:

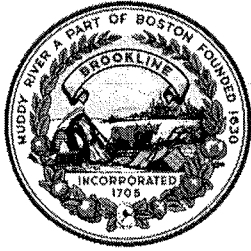
From: Latisha T. Tucker
To: Naomi St. Germain

For your information, the Board of Selectmen will consider this and other licensing matters commencing at approximately 8:00 P.M. on Tuesday, January 17, 2017 in the Selectmen's Hearing Room, 6th Floor Town Hall, 333 Washington Street.



Town Administrator

cc Naomi St. Germain
Michael E. Brangwynne, Esq.



BROOKLINE POLICE DEPARTMENT
Brookline, Massachusetts

DANIEL C. O'LEARY
CHIEF OF POLICE

To: Chief Daniel O'Leary

From: Lieutenant Derek Hayes

Re: Hersha Hospitality Management, LP, d/b/a Courtyard by Marriott Brookline
Change of Manager of Record

Date: December 28th, 2016

Sir,

Hersha Hospitality Management, LP, d/b/a The Courtyard by Marriott Brookline, has applied for the approval of a new Manager of Record. The Courtyard by Marriott Brookline is located at 40 Webster St. and currently holds a license to Expose, Keep for Sale and to Sell All Kinds of Alcoholic Beverages as a Seven Day CV, Inn Holder License.

Manager of Record Requested:

Naomi St. Germain

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Naomi St. Germain has submitted to the Brookline Police Department a full set of fingerprints for the purpose of conducting a criminal back ground check. The results of the fingerprint query have not been returned from the State at this time. If any information is revealed that would disqualify her from being named as the Manager of Record, a supplemental report will be submitted. Queries of other applicable law enforcement databases revealed no information that would disqualify her from being named as the Manager of Record. Ms. St. Germain does not have a financial interest in this company nor



has she been a Manager of Record of a license to sell alcoholic beverages that has been suspended, revoked or cancelled.

Ms. St. Germain is a US citizen over 21 years of age. A copy of her US Passport was submitted. She is certified in the safe service of alcohol by an in-person course and proof of such has been submitted.

I find NO reason to deny this application.

Respectfully Submitted,

Lieutenant Derek Hayes



CHANGE OF MANAGER & TRANSFER OF STOCK

**ALL KINDS OF ALCOHOLIC BEVERAGES
COMMON VICTUALLER AND ENTERTAINMENT**

Beta Two Group, LLC
d/b/a The Regal Beagle

308 Harvard Street

Application is in Order:

Beta Two Group, LLC, d/b/a The Regal Beagle, Christopher Tocchio, Manager, holder of a license To Expose, Keep For Sale and To Sell All Kinds of Alcoholic Beverages to Be Drunk on the Premises as a Seven Day Common Victualler License at 308 Harvard Street, for a Change of Manager and Transfer of Stock.

Manager: From: Christopher Tocchio To: Kristian Deyesso

Transfer of Stock: From: Christopher Tocchio 50% To: Kristian Deyesso 50%

REPORT ATTACHED

The Police Department has approved these applications.

Store front picture enclosed.

LEGAL NOTICE
TOWN OF BROOKLINE
LIQUOR LICENSE

CHANGE OF MANAGER/TRANSFER OF STOCK

Notice is hereby given under chapter 138 of the General laws that Beta Two Group, LLC, d/b/a The Regal Beagle, Christopher Tocchio, Manager, holder of a license To Expose, Keep For Sale and To Sell All Kinds of Alcoholic Beverages to Be Drunk on the Premises a Seven Day Common Victualler, at 308 Harvard Street, has applied for a Change of Manager, from Christopher Tocchio, to Kristian Deyesso. Transfer of Stock, From: Christopher Tocchio 50% to Kristian Deyesso 50%.

Hearing to be held in the Selectmen's Hearing Room, Sixth Floor, Town Hall, 333 Washington Street, Brookline, Massachusetts on Tuesday, January 17, 2017 at approximately 8:00 P.M.

By Order of the Board of Selectmen.

Melvin A. Kleckner

Town Administrator



The Commonwealth of Massachusetts
Alcoholic Beverages Control Commission
 239 Causeway Street
 Boston, MA 02114
www.mass.gov/abcc

Print Form

**RETAIL ALCOHOLIC BEVERAGES LICENSE APPLICATION
 MONETARY TRANSMITTAL FORM**

APPLICATION SHOULD BE COMPLETED ON-LINE, PRINTED, SIGNED, AND SUBMITTED TO THE LOCAL
 LICENSING AUTHORITY.

ECRT CODE: RETA

CHECK PAYABLE TO ABCC OR COMMONWEALTH OF MA: \$200.00

(CHECK MUST DENOTE THE NAME OF THE LICENSEE CORPORATION, LLC, PARTNERSHIP, OR INDIVIDUAL)

CHECK NUMBER 20330

IF USED EPAY, CONFIRMATION NUMBER

A.B.C.C. LICENSE NUMBER (IF AN EXISTING LICENSEE, CAN BE OBTAINED FROM THE CITY) LN-2016-0389

LICENSEE NAME Beta Two Group, LLC d/b/a The Regal Beagle

ADDRESS 308 Harvard Street

CITY/TOWN Brookline STATE MA ZIP CODE 02446

TRANSACTION TYPE (Please check all relevant transactions):

- | | | | |
|--|---|---|---|
| <input type="checkbox"/> Alteration of Licensed Premises | <input type="checkbox"/> Cordials/Liqueurs Permit | <input type="checkbox"/> New Officer/Director | <input type="checkbox"/> Transfer of License |
| <input type="checkbox"/> Change Corporate Name | <input type="checkbox"/> Issuance of Stock | <input type="checkbox"/> New Stockholder | <input checked="" type="checkbox"/> Transfer of Stock |
| <input type="checkbox"/> Change of License Type | <input type="checkbox"/> Management/Operating Agreement | <input type="checkbox"/> Pledge of Stock | <input type="checkbox"/> Wine & Malt to All Alcohol |
| <input type="checkbox"/> Change of Location | <input type="checkbox"/> More than (3) \$15 | <input type="checkbox"/> Pledge of License | <input type="checkbox"/> 6-Day to 7-Day License |
| <input checked="" type="checkbox"/> Change of Manager | <input type="checkbox"/> New License | <input type="checkbox"/> Seasonal to Annual | |
| <input type="checkbox"/> Other | | | |

THE LOCAL LICENSING AUTHORITY MUST MAIL THIS TRANSMITTAL FORM ALONG WITH THE
 CHECK, COMPLETED APPLICATION, AND SUPPORTING DOCUMENTS TO:

ALCOHOLIC BEVERAGES CONTROL COMMISSION
P. O. BOX 3396
BOSTON, MA 02241-3396



The Commonwealth of Massachusetts
Alcoholic Beverages Control Commission
 239 Causeway Street
 Boston, MA 02114
www.mass.gov/abcc

PETITION FOR CHANGE OF LICENSE

LN-2016-0389

ABCC License Number

Brookline

City/Town

The licensee Beta Two Group, LLC respectfully petitions the Licensing Authorities to approve the following transactions:

- | | |
|---|---|
| <input checked="" type="checkbox"/> Change of Manager | <input type="checkbox"/> Alteration of Premises |
| <input type="checkbox"/> Pledge of License/Stock | <input type="checkbox"/> Cordial & Liqueurs |
| <input type="checkbox"/> Change of Corporate Name/DBA | <input type="checkbox"/> Change of Location |
| <input type="checkbox"/> Change of License Type (§12 ONLY, e.g. "club" to "restaurant") | |

☒ Change of Manager

Last-Approved Manager:

Christopher Tocchio

Requested New Manager:

Kristian Deyesso

☐ Pledge of License /Stock

Loan Principal Amount: \$

Interest Rate:

Payment Term:

Lender:

☐ Change of Corporate Name/DBA

Last-Approved Corporate Name/DBA:

Requested New Corporate Name/DBA:

☐ Change of License Type

Last-Approved License Type:

Requested New License Type:

☐ Alteration of Premises: (must fill out attached financial information form)

Description of Alteration:

☐ Change of Location: (must fill out attached financial information form)

Last-Approved Location:

Requested New Location:

Signature of Licensee

[Signature]
 (If a Corporation/LLC, by its authorized representative)

Date Signed

11/18/2016



The Commonwealth of Massachusetts
Alcoholic Beverages Control Commission
 239 Causeway Street
 Boston, MA 02114
www.mass.gov/abcc

PERSONAL INFORMATION FORM

Each individual listed in Section 10 of this application must complete this form.

1. LICENSEE INFORMATION:

A. Legal Name of Licensee	Beta Two Group, LLC	B. Business Name (dba)	The Regal Beagle	
C. Address	308 Harvard Street	D. ABCC License Number (If existing licensee)	LN-2016-0389	
E. City/Town	Brookline	State	MA	Zip Code 02446
F. Phone Number of Premise	617-739-5151	G. EIN of License	[REDACTED]	

2. PERSONAL INFORMATION:

A. Individual Name	Kristian Deyesso	B. Home Phone Number	[REDACTED]	
C. Address	[REDACTED]			
D. City/Town	Brookline	State	MA	Zip Code [REDACTED]
E. Social Security Number	[REDACTED]	F. Date of Birth	[REDACTED]	
G. Place of Employment	Beta Two Group, LLC d/b/a The Regal Beagle			

3. BACKGROUND INFORMATION:

Have you ever been convicted of a state, federal or military crime?

Yes ☐ No ☒

If yes, as part of the application process, the individual must attach an affidavit as to any and all convictions. The affidavit must include the city and state where the charges occurred as well as the disposition of the convictions.

4. FINANCIAL INTEREST:

Provide a detailed description of your direct or indirect, beneficial or financial interest in this license.

I own 50% of the stock currently, Christopher Tocchio is foregoing his 50% of stock and transferring it to me. I will then own 100% of the stock.

IMPORTANT ATTACHMENTS (8): For all cash contributions, attach last (3) months of bank statements for the source(s) of this cash.

***If additional space is needed, please use the last page**

I hereby swear under the pains and penalties of perjury that the information I have provided in this application is true and accurate:

Signature

[Handwritten Signature]

Date

11/18/2016

Title

Owner

(If Corporation/LLC Representative)



The Commonwealth of Massachusetts
Alcoholic Beverages Control Commission
 239 Causeway Street
 Boston, MA 02114
www.mass.gov/abcc

MANAGER APPLICATION

All proposed managers are required to complete a Personal Information Form,
 and attach a copy of the corporate vote authorizing this action and appointing a manager.

1. LICENSEE INFORMATION:

Legal Name of Licensee:	Beta Two Group, LLC	Business Name (dba):	The Regal Beagle
Address:	308 Harvard Street		
City/Town:	Brookline	State:	MA Zip Code: 02446
ABCC License Number: (If existing licensee)	LN-2016-0389	Phone Number of Premise:	617-739-5151

2. MANAGER INFORMATION:

A. Name:	[REDACTED]	B. Cell Phone Number:	[REDACTED]
C. List the number of hours per week you will spend on the licensed premises:	50 hours		

3. CITIZENSHIP INFORMATION:

A. Are you a U.S. Citizen:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	B. Date of Naturalization:		C. Court of Naturalization:	
----------------------------	---	----------------------------	--	-----------------------------	--

(Submit proof of citizenship and/or naturalization such as U.S. Passport, Voter's Certificate, Birth Certificate or Naturalization Papers)

4. BACKGROUND INFORMATION:

A. Do you now, or have you ever, held any direct or indirect, beneficial or financial interest in a license to sell alcoholic beverages?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
If yes, please describe:	See additional space.
B. Have you ever been the Manager of Record of a license to sell alcoholic beverages that has been suspended, revoked or cancelled?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If yes, please describe:	
C. Have you ever been the Manager of Record of a license that was issued by this Commission?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If yes, please describe:	
D. Please list your employment for the past ten years (Dates, Position, Employer, Address and Telephone):	
See additional space.	

I hereby swear under the pains and penalties of perjury that the information I have provided in this application is true and accurate:

Signature

[Handwritten Signature]

Date 11/18/2016

Additional Space

Please note which question you are using this space for.

4. A. If yes, please describe:

- I own 50% of the stock currently, Christopher Tocchio is foregoing his 50% of stock and transferring it to me. I will then own 100% of the stock.

4. D. Please list your employment for the past ten years (Dates, Position, Employer, Address and Telephone):

- Partners with Christopher Tocchio managing/owning the three following restaurants:

Church- 69 Kilbarnock St, Boston, MA 02215- (617)-236-7600 2007-2015.

Union Fish Seafood & Raw Bar- 23 Shipyard Dr, Hingham, MA 02043- (781)-749-3334 - 2013-2015.

Beta Two Group LLC d/b/a Regal Beagle- 308 Harvard Street, Brookline, MA 02446- (617)-739-5151 - 2009-2016.

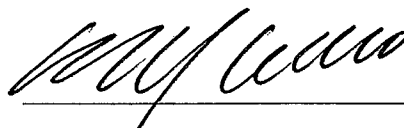
**ACTION BY CONSENT OF THE VOTING MEMBER
IN LIEU OF A MEETING FOR
BETA TWO GROUP LLC**

The undersigned, Kristian Deyesso, being the sole Manager and Member of Beta Two Group LLC (the "**Company**"), a Massachusetts limited liability company, hereby consents to the following in lieu of a special meeting of the Company:

1. The Operating Agreement and Regulations of Beta Two Group LLC dated September 2009 (the "**LLC Agreement**"), and the Certificate of Formation as filed with the Secretary of State of the Commonwealth of Massachusetts on May 28th, 2009 as amended by the First Amendment to Certificate of Organization of Beta Two Group LLC (collectively, the "**Certificate**"), have not been altered, amended, revoked, terminated or changed in any way and are in full force.
2. Pursuant to Article VII of the LLC Agreement, the undersigned confirms that all membership interests in the Company previously held by Christopher Tocchio have been assigned and transferred to Kristian Deyesso.
3. The undersigned confirms that Kristian Deyesso is the sole Manager of the Company, and that Christopher Tocchio resigned as Manager of the Company simultaneously with the assignment and transfer of his membership interests to Kristian Deyesso.
4. That the Manager on behalf of the Company is authorized to execute, make oath to, acknowledge, deliver and file any and all agreements, instruments, certificates, and other documents and papers, and to take or cause to be taken any and all other actions in connection with the application for and/or transfer of the liquor license for the Company operating as The Regal Beagle.

Executed as an instrument under seal this 10th day of August, 2016.

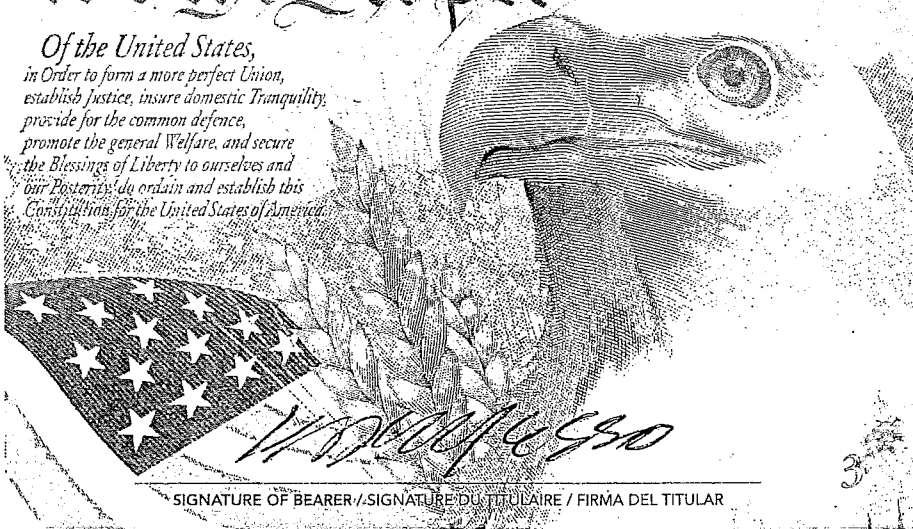
MEMBER AND MANAGER:



Kristian Deyesso

We the People

*Of the United States,
in Order to form a more perfect Union,
establish Justice, insure domestic Tranquility,
provide for the common defence,
promote the general Welfare, and secure
the Blessings of Liberty to ourselves and
our Posterity, do ordain and establish this
Constitution for the United States of America.*



SIGNATURE OF BEARER / SIGNATURE DU TITULAIRE / FIRMA DEL TITULAR

PASSPORT
PASSEPORT
PASAPORTE

UNITED STATES OF AMERICA



Type / Type / Tipo / Código / Code / Código / Passport No. / No. du Passeport / No. del Pasaporte

P

USA

Surname / Nom / Apellidos

DEYESSO

Given Names / Prénoms / Nombres

KRISTIAN

Nationality / Nationalité / Nacionalidad

UNITED STATES OF AMERICA

Date of birth / Date de naissance / Fecha de nacimiento

[REDACTED]

Place of birth / Lieu de naissance / Lugar de nacimiento

MASSACHUSETTS, U.S.A.

Sex / Sexe / Sexo

M

Date of issue / Date de délivrance / Fecha de expedición

[REDACTED]

Authority / Autorité / Autoridad

United States
Department of State

Date of expiration / Date d'expiration / Fecha de caducidad

[REDACTED]

Endorsements / Mentions Spéciales / Anotaciones

SEE PAGE 51



REDACTED LINE
REDACTED LINE

Chelcie Bullock

From: Kristian Deyesso <kdso@comcast.net>
Sent: Monday, December 12, 2016 4:56 PM
To: Chelcie Bullock
Subject: FW: TIPS Results
Attachments: scan.pdf

Apparently the cards got lost in the mail. See below and attached.

-----Original Message-----

From: Mike Marcantonio [<mailto:mike.marcantonio@verizon.net>]
Sent: Monday, December 12, 2016 4:31 PM
To: 'Kristian Deyesso'
Subject: TIPS Results

Good Afternoon Kristian,

Attached please find the information concerning your TIPS results.

I mailed you the cards on 11/22/16 but they have apparently been lost in the mail. I will request duplicates for you and Sierra to be sent directly to you at the restaurant. You should receive them within a week.

Please let me know if I am able to be of assistance in the future.

Happy Holidays,
Mike Marcantonio
TIPS Master Trainer
800-286-7659

15. - 11

DRAM SHOPPE CONSULTANTS

Mike Marcantonio

25 Sylvester Road • Natick, MA 01760

website: www.masstips.com

800-236-7659 / Outside MA 508-653-7659 / fax 508-650-9575 / E-Mail: dramshoppe@verizon.net

TRAINER: MIKE MARCANTONIO

The Regal Beagle

Class	TIPS #	P/F	Expire	Name	Address
11/09/16	4399640	P	11/09/19	Kristian Deyesso	308 Harvard St, Brookline, MA 02446-2917
11/09/16	4399641	P	11/09/19	Sierra Rosinski	308 Harvard St, Brookline, MA 02446-2917

MARCANTONIO
Nobody gives you better TIPS®





The Commonwealth of Massachusetts
Alcoholic Beverages Control Commission
 239 Causeway Street
 Boston, MA 02114
www.mass.gov/abcc

Print Form

**RETAIL ALCOHOLIC BEVERAGES LICENSE APPLICATION
 MONETARY TRANSMITTAL FORM**

APPLICATION SHOULD BE COMPLETED ON-LINE, PRINTED, SIGNED, AND SUBMITTED TO THE LOCAL
 LICENSING AUTHORITY.

ECRT CODE: RETA

CHECK PAYABLE TO ABCC OR COMMONWEALTH OF MA: \$200.00

(CHECK MUST DENOTE THE NAME OF THE LICENSEE CORPORATION, LLC, PARTNERSHIP, OR INDIVIDUAL)

CHECK NUMBER

20331

IF USED EPAY, CONFIRMATION NUMBER

A.B.C.C. LICENSE NUMBER (IF AN EXISTING LICENSEE, CAN BE OBTAINED FROM THE CITY)

LN-2016-0389

LICENSEE NAME

Beta Two Group, LLC d/b/a The Regal Beagle

ADDRESS

308 Harvard Street

CITY/TOWN

Brookline

STATE

MA

ZIP CODE

02446

TRANSACTION TYPE (Please check all relevant transactions):

- | | | | |
|--|---|---|---|
| <input type="checkbox"/> Alteration of Licensed Premises | <input type="checkbox"/> Cordials/Liqueurs Permit | <input type="checkbox"/> New Officer/Director | <input type="checkbox"/> Transfer of License |
| <input type="checkbox"/> Change Corporate Name | <input type="checkbox"/> Issuance of Stock | <input type="checkbox"/> New Stockholder | <input checked="" type="checkbox"/> Transfer of Stock |
| <input type="checkbox"/> Change of License Type | <input type="checkbox"/> Management/Operating Agreement | <input type="checkbox"/> Pledge of Stock | <input type="checkbox"/> Wine & Malt to All Alcohol |
| <input type="checkbox"/> Change of Location | <input type="checkbox"/> More than (3) \$15 | <input type="checkbox"/> Pledge of License | <input type="checkbox"/> 6-Day to 7-Day License |
| <input checked="" type="checkbox"/> Change of Manager | <input type="checkbox"/> New License | <input type="checkbox"/> Seasonal to Annual | |
| <input type="checkbox"/> Other | <input type="text"/> | | |

THE LOCAL LICENSING AUTHORITY MUST MAIL THIS TRANSMITTAL FORM ALONG WITH THE
 CHECK, COMPLETED APPLICATION, AND SUPPORTING DOCUMENTS TO:

ALCOHOLIC BEVERAGES CONTROL COMMISSION
P. O. BOX 3396
BOSTON, MA 02241-3396



*Commonwealth of Massachusetts
Alcoholic Beverages Control Commission
239 Causeway Street, First Floor
Boston, MA 02114*

**PETITION FOR TRANSFER OF OWNERSHIP, TRANSFER OF STOCK, NEW OFFICER(S),
DIRECTOR(S), STOCKHOLDER(S) AND LLC MANAGER(S)**

LN-2016-0389

ABCC License Number

Brookline

City/Town

The licensee A. Christopher Tocchio and the proposed transferee B. Kristian Deyesso respectfully petition the Licensing Authorities to approve the following transfer of ownership. Any Corporation, LLC or Association, Partnership, Individual, Sole Proprietor Listed in box (A.) must submit a certificate of good standing from the Massachusetts Department of Revenue (DOR).

Is the PRESENT licensee a Corporation/LLC listed in box (A.), duly registered under the laws of the Commonwealth of Massachusetts?

☒ Yes ☐ No If YES, please list the officers, directors and stockholders, their residences, and shares owned by each.

Name	Title	Address	Stock or % Owned
*Christopher Tocchio	Manager	119 Spruce Street, #2 Watertown, MA 02472	50%
*Kristian Deyesso	Owner/Manager	208 Fuller Street #7 Brookline, MA 02446	50%

Is the PROPOSED transferee a Corporation/LLC listed in box (B.), duly registered under the laws of the Commonwealth of Massachusetts?

☒ Yes ☐ No

TO: (Place an * before the name of each DIRECTOR/LLC Manager.)

Name	Title	Address	Stock or % Owned
*Kristian Deyesso	Owner/Manager	208 Fuller Street #7 Brookline, MA 02446	100%

The above named proposed transferee hereby joins in this petition for transfer of said license.

SIGNATURE OF LAST-APPROVED LICENSEE:

(If a Corporation/LLC, by its authorized representative)

Date Signed 11/18/2016

SIGNATURE OF PROPOSED TRANSFEE:

APPLICATION FOR RETAIL ALCOHOLIC BEVERAGE LICENSE

City/Town

Brookline

1. LICENSEE INFORMATION:

A. Legal Name/Entity of Applicant:(Corporation, LLC or Individual) Beta Two Group, LLC d/b/a The Regal Beagle

B. Business Name (if different) :

C. Manager of Record: Christopher Tocchio

D. ABCC License Number (for existing licenses only) : LN-2016-0389

E. Address of Licensed Premises: 308 Harvard Street

City/Town: Brookline

State: MA

Zip: 02446

F. Business Phone: 617-739-5151

G. Cell Phone:

H. Email:

I. Website:

J. Mailing address (if different from E.):

City/Town:

State:

Zip:

2. TRANSACTION:

- ☐ New License ☐ New Officer/Director ☒ Transfer of Stock ☐ Issuance of Stock ☐ Pledge of Stock
☐ Transfer of License ☐ New Stockholder ☐ Management/Operating Agreement ☐ Pledge of License

The following transactions must be processed as new licenses:

- ☐ Seasonal to Annual ☐ (6) Day to (7)-Day License ☐ Wine & Malt to All Alcohol

IMPORTANT ATTACHMENTS (1): The applicant must attach a vote of the entity authorizing all requested transactions, including the appointment of a Manager of Record or principal representative.

3. TYPE OF LICENSE:

- ☒ \$12 Restaurant ☐ \$12 Hotel ☐ \$12 Club ☐ \$12 Veterans Club ☐ \$12 Continuing Care Retirement Community
☐ \$12 General On-Premises ☐ \$12 Tavern (No Sundays) ☐ \$15 Package Store

4. LICENSE CATEGORY:

- ☒ All Alcoholic Beverages ☐ Wines & Malt Beverages ☐ Wines ☐ Malt
☐ Wine & Malt Beverages with Cordials/Liqueurs Permit

5. LICENSE CLASS:

- ☒ Annual ☐ Seasonal

6. CONTACT PERSON CONCERNING THIS APPLICATION (ATTORNEY IF APPLICABLE)

NAME:

Grace Bass

ADDRESS:

51 Mill Street

CITY/TOWN:

Hanover

STATE: MA

ZIP CODE:

02339

CONTACT PHONE NUMBER:

781-261-2672

FAX NUMBER:

781-261-2580

EMAIL:

Gbbass@royaladmin.com

7. DESCRIPTION OF PREMISES:

Please provide a complete description of the premises. Please note that this must be identical to the description on the Form 43. **Your description MUST include: number of floors, number of rooms on each floor, any outdoor areas to be included in licensed area, and total square footage.** i.e.: "Three story building, first floor to be licensed, 3 rooms, 1 entrance 2 exits (3200 sq ft); outdoor patio (1200 sq ft); Basement for storage (1200 sq ft). Total sq ft = 5600."

Portion of the first floor of building, a dining room consisting of 1640 sq. feet. It can comfortably seat 52 people. No outdoor patio, 1 entrance, and 1 exit.

Total Square Footage: 1640 sq. ft

Number of Entrances: 1

Number of Exits: 1

Occupancy Number:

52

Seating Capacity:

52

IMPORTANT ATTACHMENTS (2): The applicant must attach a floor plan with dimensions and square footage for each floor & room.

8. OCCUPANCY OF PREMISES:

By what right does the applicant have possession and/or legal occupancy of the premises?

Final Lease

IMPORTANT ATTACHMENTS (3): The applicant must submit a copy of the final lease or documents evidencing a legal right to occupy the premises.

Other:

Landlord is a(n):

Trust

Other:

Name:

JMT Realty Trust

Phone:

617-278-1551

Address:

68 Harvard Street

City/Town:

Brookline

State:

MA

Zip:

02445

Initial Lease Term: Beginning Date

9/1/2009

Ending Date

2015

Renewal Term:

2 periods

Options/Extensions at:

5

Years Each

Rent:

141, 212.88

Per Year

Rent:

11,767.74

Per Month

Do the terms of the lease or other arrangement require payments to the Landlord based on a percentage of the alcohol sales?

Yes ☐ No ☒

If Yes, Landlord Entity must be listed in Question # 10 of this application.

If the principals of the applicant corporation or LLC have created a separate corporation or LLC to hold the real estate, the applicant must still provide a lease between the two entities.

9. LICENSE STRUCTURE:

The Applicant is a(n):

LLC

Other :

If the applicant is a Corporation or LLC, complete the following:

Date of Incorporation/Organization:

05/28/2009

State of Incorporation/Organization:

Massachusetts

Is the Corporation publicly traded? Yes ☐ No ☒**10. INTERESTS IN THIS LICENSE:**

List all individuals involved in the entity (e.g. corporate stockholders, directors, officers and LLC members and managers) and any person or entity with a direct or indirect, beneficial or financial interest in this license.

IMPORTANT ATTACHMENTS (4):

A. All individuals or entities listed below are required to complete a Personal Information Form.

B. All shareholders, LLC members or other individuals with any ownership in this license must complete a CORI Release Form (unless they are a landlord entity)

Name	All Titles and Positions	Specific % Owned	Other Beneficial Interest
Kristian Deyesso	Owner	50%	N/A

*If additional space is needed, please use last page.

11. EXISTING INTEREST IN OTHER LICENSES:

Does any individual listed in §10 have any direct or indirect, beneficial or financial interest in any other license to sell alcoholic beverages? Yes ☐ No ☒ If yes, list said interest below:

Name	License Type	Licensee Name & Address
	Please Select	
	Please Select	
	Please Select	
	Please Select	
	Please Select	
	Please Select	

*If additional space is needed, please use last page.

12. PREVIOUSLY HELD INTERESTS IN OTHER LICENSES:

Has any individual listed in §10 who has a direct or indirect beneficial interest in this license ever held a direct or indirect, beneficial or financial interest in a license to sell alcoholic beverages, which is not presently held? Yes ☐ No ☒ If yes, list said interest below:

Name	Licensee Name & Address	Date	Reason Terminated
			Please Select
			Please Select
			Please Select

13. DISCLOSURE OF LICENSE DISCIPLINARY ACTION:

Have any of the disclosed licenses to sell alcoholic beverages listed in §11 and/or §12 ever been suspended, revoked or cancelled? Yes ☐ No ☒ If yes, list said interest below:

Date	License	Reason of Suspension, Revocation or Cancellation

14. CITIZENSHIP AND RESIDENCY REQUIREMENTS FOR A (§15) PACKAGE STORE LICENSE ONLY :**A.) For Individual(s):**

1. Are you a U.S. Citizen? Yes ☐ No ☐
2. Are you a Massachusetts Residents? Yes ☐ No ☐

B.) For Corporation(s) and LLC(s) :

1. Are all Directors/LLC Managers U.S. Citizens? Yes ☐ No ☐
2. Are a majority of Directors/LLC Managers Massachusetts Residents? Yes ☐ No ☐
3. Is the License Manager a U.S. Citizen? Yes ☐ No ☐

C.) For Individual(s), Shareholder(s), Member(s), Director(s) and Officer(s):

- 1.. Are all Individual(s), Shareholders, Members, Directors, LLC Managers and Officers involved at least twenty-one (21) years old? Yes ☐ No ☐

15. CITIZENSHIP AND RESIDENCY REQUIREMENTS FOR (§12) RESTAURANT, HOTEL, CLUB, GENERAL ON PREMISE, TAVERN, VETERANS CLUB LICENSE ONLY:**A.) For Individual(s):**

1. Are you a U.S. Citizen? Yes ☒ No ☐

B.) For Corporation(s) and LLC(s) :

1. Are a majority of Directors/LLC Managers **NOT** U.S. Citizen(s)? Yes ☐ No ☒
2. Is the License Manager or Principal Representative a U.S. Citizen? Yes ☒ No ☐

C.) For Individual(s), Shareholder(s), Member(s), Director(s) and Officer(s):

- 1.. Are all Individual(s), Shareholders, Members, Directors, LLC Managers and Officers involved at least twenty-one (21) years old? Yes ☒ No ☐

16. COSTS ASSOCIATED WITH LICENSE TRANSACTION:

A. Purchase Price for Real Property:	<input type="text"/>
B. Purchase Price for Business Assets:	<input type="text"/>
C. Costs of Renovations/Construction:	<input type="text"/>
D. Initial Start-Up Costs:	<input type="text"/>
E. Purchase Price for Inventory:	<input type="text"/>
F. Other: (Specify)	<input type="text"/>
G: TOTAL COST	<input type="text"/>
H. TOTAL CASH	<input type="text"/>
I. TOTAL AMOUNT FINANCED	<input type="text"/>

IMPORTANT ATTACHMENTS (5): Any individual, LLC, corporate entity, etc. providing funds of \$50,000 or greater towards this transaction, must provide proof of the source of said funds. Proof may consist of three consecutive months of bank statements with a minimum balance of the amount described, a letter from your financial institution stating there are sufficient funds to cover the amount described, loan documentation, or other documentation.

The amounts listed in subsections (H) and (I) must total the amount reflected in (G).

17. PROVIDE A DETAILED EXPLANATION OF THE FORM(S) AND SOURCE(S) OF FUNDING FOR THE COSTS IDENTIFIED ABOVE (INCLUDE LOANS, MORTGAGES, LINES OF CREDIT, NOTES, PERSONAL FUNDS, GIFTS):

*If additional space is needed, please use last page.

18. LIST EACH LENDER AND LOAN AMOUNT(S) FROM WHICH "TOTAL AMOUNT FINANCED" NOTED IN SUB-SECTIONS 16(I) WILL DERIVE:

A.

Name	Dollar Amount	Type of Financing

*If additional space is needed, please use last page.

B. Does any individual or entity listed in §17 or §18 as a source of financing have a direct or indirect, beneficial or financial interest in this license or any other license(s) granted under Chapter 138? Yes ☐ No ☐

If yes, please describe:

19. PLEDGE: (i.e. COLLATERAL FOR A LOAN)A.) Is the applicant seeking approval to pledge the license? ☐ Yes ☒ No

1. If yes, to whom:

2. Amount of Loan:

3. Interest Rate:

4. Length of Note:

5. Terms of Loan :

B.) If a corporation, is the applicant seeking approval to pledge any of the corporate stock? ☐ Yes ☐ No

1. If yes, to whom:

2. Number of Shares:

C.) Is the applicant pledging the inventory? ☐ Yes ☐ No

If yes, to whom:

IMPORTANT ATTACHMENTS (6): If you are applying for a pledge, submit the pledge agreement, the promissory note and a vote of the Corporation/LLC approving the pledge.

20. CONSTRUCTION OF PREMISES:

Are the premises being remodeled, redecorated or constructed in any way? If YES, please provide a description of the work being performed on the premises: ☐ Yes ☒ No

21. ANTICIPATED OPENING DATE:

IF ALL OF THE INFORMATION AND
ATTACHMENTS ARE NOT COMPLETE
THE APPLICATION WILL BE
RETURNED

APPLICANT'S STATEMENT

I, Kristian Deyesso the: ☐ sole proprietor; ☐ partner; ☐ corporate principal; ☒ LLC/LLP member
Authorized Signatory

of Beta Two Group, LLC, hereby submit this application for Transfer of Stock/Change of Manager
Name of the Entity/Corporation Transaction(s) you are applying for

(hereinafter the "Application"), to the local licensing authority (the "LLA") and the Alcoholic Beverages Control Commission (the "ABCC" and together with the LLA collectively the "Licensing Authorities") for approval.

I do hereby declare under the pains and penalties of perjury that I have personal knowledge of the information submitted in the Application, and as such affirm that all statement and representations therein are true to the best of my knowledge and belief. I further submit the following to be true and accurate:

- (1) I understand that each representation in this Application is material to the Licensing Authorities' decision on the Application and that the Licensing Authorities will rely on each and every answer in the Application and accompanying documents in reaching its decision;
- (2) I state that the location and description of the proposed licensed premises does not violate any requirement of the ABCC or other state law or local ordinances;
- (3) I understand that while the Application is pending, I must notify the Licensing Authorities of any change in the information submitted therein. I understand that failure to give such notice to the Licensing Authorities may result in disapproval of the Application;
- (4) I understand that upon approval of the Application, I must notify the Licensing Authorities of any change in the Application information as approved by the Licensing Authorities. I understand that failure to give such notice to the Licensing Authorities may result in sanctions including revocation of any license for which this Application is submitted;
- (5) I understand that the licensee will be bound by the statements and representations made in the Application, including, but not limited to the identity of persons with an ownership or financial interest in the license;
- (6) I understand that all statements and representations made become conditions of the license;
- (7) I understand that any physical alterations to or changes to the size of, the area used for the sale, delivery, storage, or consumption of alcoholic beverages, must be reported to the Licensing Authorities and may require the prior approval of the Licensing Authorities;
- (8) I understand that the licensee's failure to operate the licensed premises in accordance with the statements and representations made in the Application may result in sanctions, including the revocation of any license for which the Application was submitted; and
- (9) I understand that any false statement or misrepresentation will constitute cause for disapproval of the Application or sanctions including revocation of any license for which this Application is submitted.

Signature:

Kristian Deyesso

Date:

11/18/2016

Title:

Owner



The Commonwealth of Massachusetts
Alcoholic Beverages Control Commission
 239 Causeway Street
 Boston, MA 02114
www.mass.gov/abcc

PERSONAL INFORMATION FORM

Each individual listed in Section 10 of this application must complete this form.

1. LICENSEE INFORMATION:

A. Legal Name of Licensee	Beta Two Group, LLC	B. Business Name (dba)	The Regal Beagle	
C. Address	308 Harvard Street	D. ABCC License Number (If existing licensee)	LN-2016-0389	
E. City/Town	Brookline	State	MA	Zip Code 02446
F. Phone Number of Premise	617-739-5151	G. EIN of License	[REDACTED]	

2. PERSONAL INFORMATION:

A. Individual Name	Kristian Deyesso	B. Home Phone Number	[REDACTED]	
C. Address	[REDACTED]			
D. City/Town	Brookline	State	MA	Zip Code [REDACTED]
E. Social Security Number	[REDACTED]	F. Date of Birth	[REDACTED]	
G. Place of Employment	Beta Two Group, LLC d/b/a The Regal Beagle			

3. BACKGROUND INFORMATION:

Have you ever been convicted of a state, federal or military crime?

Yes ☐ No ☒

If yes, as part of the application process, the individual must attach an affidavit as to any and all convictions. The affidavit must include the city and state where the charges occurred as well as the disposition of the convictions.

4. FINANCIAL INTEREST:

Provide a detailed description of your direct or indirect, beneficial or financial interest in this license.

I own 50% of the stock currently, Christopher Tocchio is foregoing his 50% of stock and transferring it to me. I will then own 100% of the stock.

IMPORTANT ATTACHMENTS (8): For all cash contributions, attach last (3) months of bank statements for the source(s) of this cash.

*If additional space is needed, please use the last page

I hereby swear under the pains and penalties of perjury that the information I have provided in this application is true and accurate:

Signature		Date	11/18/2016
Title	Owner	(If Corporation/LLC Representative)	

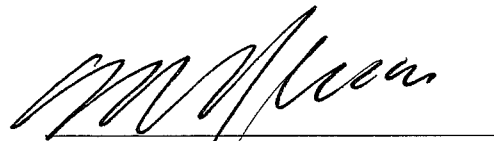
**ACTION BY CONSENT OF THE VOTING MEMBER
IN LIEU OF A MEETING FOR
BETA TWO GROUP LLC**

The undersigned, Kristian Deyesso, being the sole Manager and Member of Beta Two Group LLC (the "**Company**"), a Massachusetts limited liability company, hereby consents to the following in lieu of a special meeting of the Company:

1. The Operating Agreement and Regulations of Beta Two Group LLC dated September 2009 (the "**LLC Agreement**"), and the Certificate of Formation as filed with the Secretary of State of the Commonwealth of Massachusetts on May 28th, 2009 as amended by the First Amendment to Certificate of Organization of Beta Two Group LLC (collectively, the "**Certificate**"), have not been altered, amended, revoked, terminated or changed in any way and are in full force.
2. Pursuant to Article VII of the LLC Agreement, the undersigned confirms that all membership interests in the Company previously held by Christopher Tocchio have been assigned and transferred to Kristian Deyesso.
3. The undersigned confirms that Kristian Deyesso is the sole Manager of the Company, and that Christopher Tocchio resigned as Manager of the Company simultaneously with the assignment and transfer of his membership interests to Kristian Deyesso.
4. That the Manager on behalf of the Company is authorized to execute, make oath to, acknowledge, deliver and file any and all agreements, instruments, certificates, and other documents and papers, and to take or cause to be taken any and all other actions in connection with the application for and/or transfer of the liquor license for the Company operating as The Regal Beagle.

Executed as an instrument under seal this 10th day of August, 2016.

MEMBER AND MANAGER:



Kristian Deyesso

**FIRST AMENDMENT TO
CERTIFICATE OF ORGANIZATION
OF
BETA TWO GROUP, LLC**

FILED

OCT 08 2009

SECRETARY OF THE COMMONWEALTH
CORPORATIONS DIVISIONS

This First Amendment to the Certificate of Organization of Beta Two Group, LLC (the "Company"), has been duly executed and is being filed by the undersigned, as an authorized signatory of the Company.

1. The name of the Company is "Beta Two Group, LLC".
2. The date of filing of the Certificate of Organization was May 28, 2009.
3. The Company's Manager is Christopher Tocchio having an address at 308 Harvard Street, Brookline, MA 02446-2917.
4. Kristian Deyesso is authorized to execute documents to be filed with the office of the Secretary of State of the Commonwealth of Massachusetts.
5. The Manager is further authorized to execute, acknowledge, deliver and record any recordable instrument purporting to affect an interest in real property and any other documents to which the Company is a party, including, without limitation, any deed, lease, notice of lease, mortgage, discharge or release of mortgage, assignment or mortgage, easement or certificate of fact, whether to be recorded with a registry of deeds or a district office of the Land Court.
6. The following are hereby amended by the filing of this First Amendment to the Certificate of Organization:
 - A. The Company's Managers are Kristian Deyesso and Christopher Tocchio, each having a business address at 308 Harvard Street, Brookline, MA 02446-2917.
 - B. Kristian Deyesso and Christopher Tocchio are each authorized, individually, to execute, acknowledge, deliver and record any recordable instrument purporting to affect an interest in real property and any other documents to which the Company is a party, including, without limitation, any deed, lease, notice of lease, mortgage, discharge or release of mortgage, assignment or mortgage, easement or certificate of fact, whether to be recorded with a registry of deeds or a district office of the Land Court.

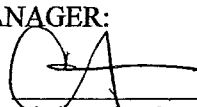
Except as hereby amended, the Certificate of Organization is hereby ratified and confirmed in all respects.

IN WITNESS WHEREOF, the undersigned has executed this First Amendment to the Certificate of Organization as of the date noted below and hereby certifies, under penalties of perjury, that the facts stated herein are true.

Dated as of September 30, 2009.

MANAGER:

By:

A handwritten signature in black ink, appearing to be "C. Tocchio", written over a horizontal line.

Christopher Tocchio,

Duly Authorized



TOWN of BROOKLINE

Massachusetts

BOARD OF SELECTMEN

NEIL A. WISHINSKY, Chairman
NANCY A. DALY
BENJAMIN J. FRANCO
NANCY S. HELLER
BERNARD W. GREENE

333 WASHINGTON STREET
BROOKLINE, MASSACHUSETTS 02445

(617) 730-2200
FAX: (617) 730-2054
www.BrooklineMA.gov

MELVIN A. KLECKNER
Town Administrator

January 6, 2017

TO TOWN MEETING MEMBERS IN PRECINCTS 8 & 9

This is to advise you that a Public Hearing will be held on the application of Beta Two Group, LLC, d/b/a The Regal Beagle, Christopher Tocchio, Manager, holder of a license To Expose, Keep For Sale and To Sell All Kinds of Alcoholic Beverages to Be Drunk on the Premises as a Seven Day Common Victualler License at 308 Harvard Street, for a Change of Manager and Transfer of Stock.

Manager: From: Christopher Tocchio To: Kristian Deyesso

Transfer of Stock: From Christopher Tocchio 50% To: Kristian Deyesso 50%

For your information, the Board of Selectmen will consider this and other licensing matters commencing at approximately 8:00 P.M. on Tuesday, January 17, 2017 in the Selectmen's Hearing Room, 6th Floor, Town Hall, 333 Washington Street.



Melvin A. Kleckner
Town Administrator

cc: Kristian Deyesso



BROOKLINE POLICE DEPARTMENT

Brookline, Massachusetts

DANIEL C. O'LEARY
CHIEF OF POLICE

To: Chief Daniel O'Leary

From: Lieutenant Derek Hayes

Re: Beta Two Group, LLC, d/b/a The Regal Beagle
Application for a Transfer of Stock and Change of Manager of Record.

Date: December 28, 2016

Sir,

Beta Two Group, LLC, d/b/a The Regal Beagle has applied for a transfer of stock and a change in the Manager of Record. The Regal Beagle holds a license to Expose, Keep for Sale and to Sell All Kinds of Alcoholic Beverages as a Seven Day CV and Entertainment License at 308 Harvard St.

According to the application, Christopher Tocchio and Kristian Deyesso are each 50% owners of The Regal Beagle. Mr. Tocchio is foregoing his 50% of stock and transferring to Mr. Deyesso. There is no monetary transaction.

1. Kristian Deyesso – 100% owner & Manager of Record

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Beta Two Group is requesting that the Board approve Kristian Deyesso as the Manger of Record for The Regal Beagle. Kristian Deyesso has successfully completed his in-person course in the safe service of alcohol. Documentation was provided that he is certified. He is a US citizen over the age of 21 years. A copy of his US passport was submitted. According to the application, he has never been a manager of record that of a license to sell alcoholic beverages that has been suspended, revoked or cancelled.



Mr. Deyesso has already submitted a full set of finger prints taken by the Brookline Police Department for the purpose of conducting a State and National criminal record background check. Queries were conducted of other law enforcement databases and they revealed no disqualifying information.

I find no reason to deny this application.

Respectfully Submitted,

Lieutenant Derek Hayes





William Francis Galvin
Secretary of the Commonwealth of Massachusetts



Corporations Division

Business Entity Summary

ID Number: 270157093

[Request certificate](#)

[New search](#)

Summary for: BETA TWO GROUP, LLC

The exact name of the Domestic Limited Liability Company (LLC): BETA TWO GROUP, LLC

Entity type: Domestic Limited Liability Company (LLC)

Identification Number: [REDACTED]

Date of Organization in Massachusetts:
05-28-2009

Last date certain:

The location or address where the records are maintained (A PO box is not a valid location or address):

Address: 69 KILMARNOCK STREET

City or town, State, Zip code, BOSTON, MA 02215 USA
Country:

The name and address of the Resident Agent:

Name: MARTIN C. POMEROY

Address: C/O BERNKOPF GOODMAN, LLP TWO SEAPORT LANE, 9TH FLOOR

City or town, State, Zip code, BOSTON, MA 02210 USA
Country:

The name and business address of each Manager:



Title	Individual name	Address
MANAGER	KRISTIAN DEYESSO	[REDACTED]

In addition to the manager(s), the name and business address of the person(s) authorized to execute documents to be filed with the Corporations Division:

Title	Individual name	Address
SOC SIGNATORY	KRISTIAN DEYESSO	[REDACTED]

The name and business address of the person(s) authorized to execute, acknowledge, deliver, and record any recordable instrument purporting to affect an interest in real property:

Title	Individual name	Address

REAL PROPERTY	KRISTIAN DEYESSO		
<input type="checkbox"/> Consent	<input type="checkbox"/> Confidential Data	<input type="checkbox"/> Merger Allowed	<input type="checkbox"/> Manufacturing
View filings for this business entity:			
<div>ALL FILINGS</div> <div>Annual Report</div> <div>Annual Report - Professional</div> <div>Articles of Entity Conversion</div> <div>Certificate of Amendment</div> <div></div>			
<div>View filings</div>			
Comments or notes associated with this business entity:			
<div></div>			

New search

MA SOC Filing Number: 200968156940 Date: 05/28/2009 3:51 PM



The Commonwealth of Massachusetts
William Francis Galvin

Minimum Fee: \$500.00

Secretary of the Commonwealth, Corporations Division
 One Ashburton Place, 17th floor
 Boston, MA 02108-1512
 Telephone: (617) 727-9640

Special Filing Instructions
 None

Certificate of Organization

(General Laws, Chapter)

Federal Employer Identification Number: 270157093 (must be 9 digits)1. The exact name of the limited liability company is: BETA TWO GROUP, LLC**2a. Location of its principal office:**

No. and Street: 51 MILL STREET
BLDG F

City or Town: HANOVER State: MA Zip: 02339 Country: USA

2b. Street address of the office in the Commonwealth at which the records will be maintained:

No. and Street: 51 MILL STREET
BLDG F

City or Town: HANOVER State: MA Zip: 02339 Country: USA

3. The general character of business, and if the limited liability company is organized to render professional service, the service to be rendered:BAR RESTAURANT OPERATIONS AND ANY LAWFUL PURPOSE.**4. The latest date of dissolution, if specified:****5. Name and address of the Resident Agent:**Name: PAUL E. SPORNNo. and Street: 51 MILL STREET

City or Town: HANOVER State: MA Zip: 02339 Country: USA

I, PAUL E. SPORN resident agent of the above limited liability company, consent to my appointment as the resident agent of the above limited liability company pursuant to G. L. Chapter 156C Section 12.

6. The name and business address of each manager, if any:

Title	Individual Name First, Middle, Last, Suffix	Address (no PO Box) Address, City or Town, State, Zip Code
MANAGER	CHRISTOPHER TOCCHIO	<u>[REDACTED]</u> <u>[REDACTED]</u>

7. The name and business address of the person(s) in addition to the manager(s), authorized to execute documents to be filed with the Corporations Division, and at least one person shall be named if there are no managers.

Title	Individual Name First, Middle, Last, Suffix	Address (no PO Box) Address, City or Town, State, Zip Code
SOC SIGNATORY	KRISTIAN DEYESSO	[REDACTED]

8. The name and business address of the person(s) authorized to execute, acknowledge, deliver and record any recordable instrument purporting to affect an interest in real property:

Title	Individual Name First, Middle, Last, Suffix	Address (no PO Box) Address, City or Town, State, Zip Code
REAL PROPERTY	CHRIS TOCCHIO	[REDACTED]

9. Additional matters:

NONE

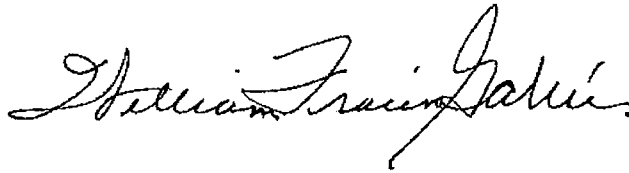
SIGNED UNDER THE PENALTIES OF PERJURY, this 28 Day of May, 2009,
PAUL E. SPORN

(The certificate must be signed by the person forming the LLC.)

THE COMMONWEALTH OF MASSACHUSETTS

I hereby certify that, upon examination of this document, duly submitted to me, it appears that the provisions of the General Laws relative to corporations have been complied with, and I hereby approve said articles; and the filing fee having been paid, said articles are

deemed to have been filed with me on:
May 28, 2009 3:51 PM

A handwritten signature in cursive script, reading "William Francis Galvin".

WILLIAM FRANCIS GALVIN

Secretary of the Commonwealth

NEW

ALL KINDS OF ALCOHOLIC BEVERAGES
COMMON VICTUALLER AND ENTERTINMENT

Toasted Brothers Brookline LLC
d/b/a The Friendly Toast

1366 Beacon Street

APPLICATION INCLUDE

COMMON VICTUALLER License

PROPOSED HOURS OF OPERATION: Sun-Sat 7am-10pm

LIQUOR PROPOSED HOURS: Mon- Sat 8am-10pm- Sun 10am-10pm

SEATING CAPACITY 140 SEATS INSIDE, NO OUTSIDE

ENTERTAINMENT LICENSE

MANAGER-Staci Pinard, Tips Certified, Crowd Manager, Certified

License is pledged to Cambridge Saving Bank

REPORTS (ATTACHED)

Building Department-Approved with a Change in Seating.

Health Department- Approved with Conditions

Police Department Approved

Fire-Pending C of O inspection

ALL REQUIRED DOCUMENTS HAVE BEEN SUBMITTED AND ARE ON
FILE

DOCUMENTS SUBMITTED BUT NOT ON FILE IN THIS PACKET:

BUSINESS ENTITY SUMMARY

CORI REQUEST FORMS

LEASE AGREEMENT

LICENSE PLEDGE AGREEMENT

Store front picture enclosed.



OFFICE OF SELECTMEN
333 WASHINGTON STREET
BROOKLINE, MA 02445
(617) 730-2200

**APPLICATION FOR
COMMON VICTUALLER LICENSE**

DATE: 11/10/2016
LOCATION: 1366 Beacon Street, Unit R-1
APPLICANT: Toasted Brothers Brookline LLC

INDIVIDUAL/PARTNERSHIP/CORPORATION

D/B/A: The Friendly Toast

BUSINESS OWNERSHIP- INDIVIDUAL/PARTNERS/CORPORATE OFFICERS:

R. Scott Pulver LLC Manager [REDACTED]

NAME	TITLE	EMAIL ADDRESS
[REDACTED]	[REDACTED]	[REDACTED]

TELEPHONE #

ADDRESS

Eric Goodwin LLC Manager e [REDACTED]

NAME	TITLE	EMAIL ADDRESS
[REDACTED]	[REDACTED]	[REDACTED]

TELEPHONE #

ADDRESS

NAME

TITLE

EMAIL ADDRESS

TELEPHONE #

ADDRESS

HAVE YOU PREVIOUSLY HELD A COMMON VICTUALLER LICENSE IN BROOKLINE/ELSEWHERE? YES
 IF YES, LOCATION: AND DATES: Boston (Jan. 2015), Cambridge (Oct. 2013), Portsmouth, NH (Oct. 2013)

IF NOT, DO YOU HAVE PRIOR EXPERIENCE IN THE FOOD SERVICE BUSINESS: _____
 IF YES, LOCATION: AND DATES: _____

HOURS OF OPERATION FOR FOOD SERVICE:

DAYS: 7 Days A Week HOURS: 7AM-10PM

DAYS: _____ HOURS: _____

DAYS: _____ HOURS: _____

HOURS OF OPERATION FOR ALCOHOLIC BEVERAGES SERVICE: (If applicable)

DAYS: Monday-Saturday HOURS: 8AM-10PM

DAYS: Sunday HOURS: 10AM-10PM

DAYS: _____ HOURS: _____

PLEASE NOTE:

THE TOWN'S PREPARED FOOD SALES REGULATIONS SET THE PERMISSIBLE HOURS OF FOOD SALES.

MENU: (GENERAL TYPE OF FOOD SERVED)

Breakfast

FLOOR SPACE SQ. FT. 5,538

BYOB: Will you permit patrons to bring their own alcoholic beverages onto the premises? No
(If yes, please be aware of applicable Town regulations governing BYOB.)

SEATING CAPACITY: INSIDE: [REDACTED] OUTSIDE: N/A

Outside seating only applicable for 6 months from April 1st – September 30th.

(Please attach plan showing location and layout of outdoor seating.)

If outdoor seating is proposed to be located on any portion of the public sidewalk that is Town property, this application must be accompanied by proof that the applicant has secured, and that there is in effect during the period of time for which there will be outdoor seating, a general liability policy naming the Town as an additional insured in a minimum amount of \$250,000.00/\$500,000.00.

By signing this application, the applicant absolves the Town and its officials, officers, employees, agents and representatives from all liability in connection with use by the applicant of the Town's portion of a public sidewalk. By signing this application, the applicant agrees to indemnify the Town for any damage to the Town's sidewalk resulting from the applicant's use of it, and agrees to indemnify the Town for any expenses the Town incurs in restoring the Town's sidewalk to its condition prior to use (in excess of any routine cleaning and maintenance service the Town would ordinarily have performed irrespective of the use).

Applicant agrees to outside seating terms and conditions:_____

NUMBER OF BATHROOMS : EMPLOYEE: 1 PUBLIC: 3

NUMBER OF PARKING SPACES (IF ANY): N/A

NUMBER OF EMPLOYEES: 50-60

All Common Victualer Licenses are issued subject to and conditioned on the licensee's compliance with Massachusetts General Laws Chapter 140, Section 2 et seq., Article 8.10 of the Town By-Laws, and the Town's Prepared Food Sales Regulations.

Application Agrees to terms and conditions 

APPLICANT SIGNATURE *[Signature]* TITLE: LLC MANAGER PHONE# *[Redacted]*

EMAIL ADDRESS [REDACTED]

VOTE OF COMPANY

DATE: 11/10/16

AT A MEETING OF THE MANAGERS OF Toasted Brothers Brookline LLC (the "Company")

HELD AT: 18 Union Street, Manchester, MA 01944 ON: 11/10/16

IT WAS DULY VOTED THAT THE COMPANY APPLY TO THE LICENSING BOARD FOR THE TOWN OF BROOKLINE FOR A

Common Victualler License, All Alcohol, Annual, On-Premises Liquor License, and Entertainment License

(TYPE OF LICENSE)

FOR THE YEAR 2016 - 2017 TO BE EXERCISED ON THE PREMISES LOCATED AT
1366 Beacon Street, Unit R-1VOTED: TO AUTHORIZE Eric E. Goodwin TO
SIGN

THE APPLICATION FOR THE LICENSES IN THE NAME OF Toasted Brothers Brookline LLC

AND TO EXECUTE ON ITS
BEHALF ANY NECESSARY PAPERS, AND TO DO ALL THINGS REQUIRED RELATIVE TO THE
GRANTING OF THE LICENSE.

THIS COMPANY HAS BEEN RESOLVED.

A TRUE COPY

ATTEST:


MANAGER

**RENOVATION FORM**

IF RENOVATIONS ARE BEING MADE TO LOCATION: PLEASE DESCRIBE IN DETAIL WHAT RENOVATIONS WILL BE MADE, DATE AND SIGN BELOW.

(1) Build Ban

(2) New Flooring

(3) Change fixtures and Decorations

(4) Renovate Kitchen

(5) Upgrade Mechanicals

(6) Paint interior

DATE: 11-21-16

SIGNATURE OF APPLICANT: Wt? m

(PLEASE SUBMIT THREE SETS OF PLANS)

cki
 CONSULTING
 451 Broadway, 11th Fl.
 Boston, MA 02118
 Tel: 617.552.3333
 Fax: 617.552.3334
 www.ckiconsulting.com

NOT TO SCALE
 ALL DIMENSIONS ARE IN FEET AND INCHES
 DIMENSIONS ARE TO FACE UNLESS NOTED OTHERWISE
 ALL WORK IS TO BE DONE IN ACCORDANCE WITH THE LATEST EDITIONS OF THE BUILDING CODES AND ALL APPLICABLE REGULATIONS
 ALL WORK IS TO BE DONE IN ACCORDANCE WITH THE LATEST EDITIONS OF THE BUILDING CODES AND ALL APPLICABLE REGULATIONS

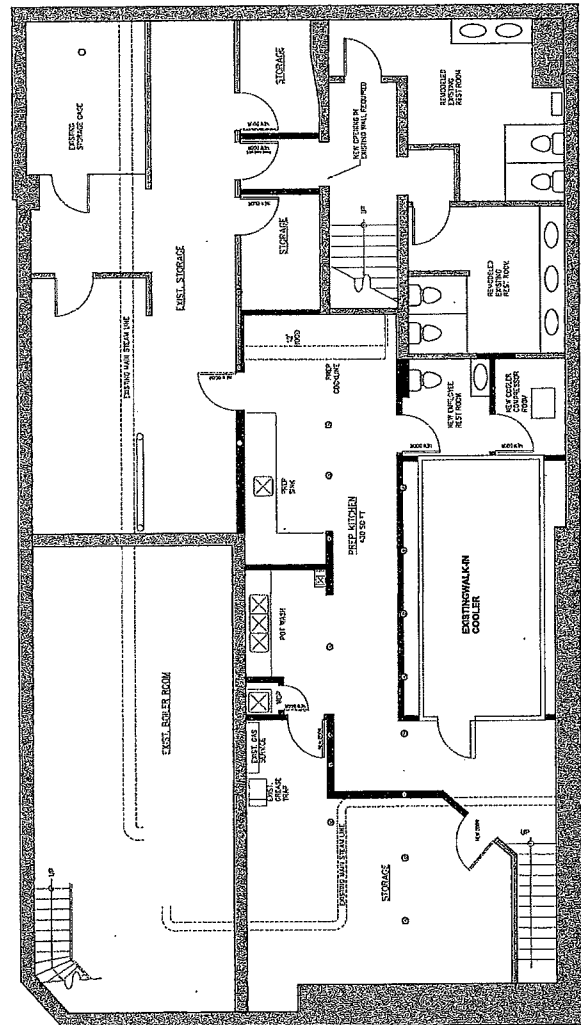
NO. 0001	11/01/11
NO. 0002	07/11/11
NO. 0003	03/11/11

FRIENDLY TOAST
 PROJECT NAME
 1386 BEACON STREET
 BROOKLINE

DRAWING TITLE
 BASEMENT
 PLAN

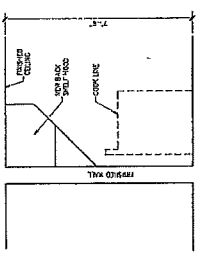
DRAWING NO.
id-4.2

SCALE
 1/4" = 1'-0"



1 PROPOSED BASEMENT PLAN
 SCALE: 1/4" = 1'-0"

2 HOOD SECTION
 SCALE: 1/2" = 1'-0"



November 16, 2016

Board of Selectman
Town of Brookline
333 Washington Street, 6th Floor
Brookline, Massachusetts 02445

Re: Litter Letter, Toasted Brothers Brookline LLC (Application for Liquor License on premises located at 1366 Beacon Street, Unit R-1)

Dear Members of the Board of Selectman:

In accordance with the Town of Brookline Bylaws, Article 8.10.7, the following is the litter plan and procedure for the proposed The Friendly Toast restaurant.

1. The restaurant will have trash receptacles inside the premises so as to keep the interior as clean as possible, and free of litter.
2. The restaurant manager, or any other authorized manager, will be trained so as to ensure that trash receptacles are inspected and emptied as required to ensure the cleanliness of the premises. Additionally, employees will sweep the floor of the premises and remove any litter, as well as removing litter from the tables, and from all other parts of the premises, in an expeditious manner.
3. The restaurant manager, or any other authorized manager, will be trained to make every effort to ensure that the exterior area immediately around the entrance to the restaurant remains clean, and that the patrons of the restaurant do not place litter in public areas.
4. All the litter which has been placed into trash receptacles, or bags, as the case may be, will be deposited in the trash bins in the rear of the building. The manager on duty will make every effort to ensure that the trash bins remain closed when they are not being used. Such bins will be picked up pursuant to the trash pickup schedule of the Town of Brookline.

If there is any additional information that may be required, we will be happy to provide such information.

Sincerely,

A handwritten signature in dark ink, appearing to read 'EG', is written above a horizontal line.

Eric E. Goodwin, as Manager of Toasted
Brothers Brookline LLC

LICENSE INTERVIEW FORMTYPE OF LICENSE APPLYING FOR: Common Victualler LicenseNAME: R. Scott PulverADDRESS: [REDACTED]EMAIL ADDRESS: [REDACTED]PHONE #: [REDACTED]PLACE OF BIRTH: [REDACTED]FATHER'S NAME: [REDACTED] MOTHER'S MAIDEN NAME: [REDACTED]ARE YOU A CITIZEN? YES ☒ NO ☐ ALIEN CARD # _____ARE YOU A VETERAN: YES ☐ NO ☒

RESIDENCES FOR LAST FIVE YEARS

DATE: 2000-2011 LOCATION: [REDACTED]

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

EDUCATION

DATE: 83-87 LOCATION: U Mass Amherst

DATE: LOCATION:

DATE: LOCATION:

DATE: LOCATION:

EMPLOYMENT HISTORY

DATE: 1989 - Present LOCATION: Bos + POSITION Real Estate Developer

DATE: 2012 - Present LOCATION: Bos + Cambridge POSITION Restaurant Operator

DATE: LOCATION: POSITION

DATE: LOCATION: POSITION

DATE: LOCATION: POSITION

SIGNATURE:  DATE: 11-21-18(PLEASE SUBMIT THREE CHARACTER REFERENCES WITH APPLICATION)

Robert Scott Pulver

[REDACTED]

[REDACTED]

RESUME

1987	BA University of Massachusetts
1988-1997	Commercial Real Estate Broker-Hunneman Commercial Company
1997-Present	Founder of Pulver Properties LLC. Real estate development and management of commercial and residential properties
2012-Present	Owner and partner of The Friendly Toast. Three full service restaurants in Portsmouth, NH, Cambridge, Ma and Boston's Back Bay

Scott I. Falk
5 Lufkin Point Rd.
Essex, Ma 01929
[REDACTED]

November 19, 2016

Brenda Costello, Senior Clerk
Liquor License Department
Brookline Town Hall
333 Washington Street
Brookline, Massachusetts 02445

Re: Character Reference for Scott Pulver regarding application of Toasted Brothers
Brookline LLC for Liquor License

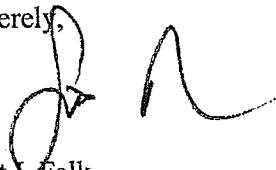
Dear Brenda,

This letter is in support of the Town of Brookline granting a liquor license to Toasted Brothers Brookline LLC for The Friendly Toast restaurant proposed at 1366 Beacon Street, Unit R-1.

I have known Scott Pulver for 10 years as a friend and a person that is very active in the community. Since I have known Scott, he and his wife have participated in many volunteer programs such as Meals on Wheels and various local food pantries. He is a strong and outstanding citizen in our community and have full faith and trust that he will be in yours and other communities that he becomes a part of.

Please do not hesitate to contact me with any questions you may have.

Sincerely,



Scott I. Falk

Andrew Bresnahan
22 Eddel Ave.
Wenham, MA 01984

November 20, 2016

Brenda Costello, Senior Clerk
Liquor License Department
Brookline Town Hall
333 Washington Street
Brookline, Massachusetts 02445

Re: Character Reference for Scott Pulver regarding application of Toasted Brothers
Brookline LLC for Liquor License

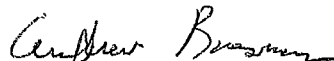
Dear Brenda,

This letter is in support of the Town of Brookline granting a liquor license to Toasted Brothers Brookline LLC for The Friendly Toast restaurant proposed at 1366 Beacon Street, Unit R-1.

I have known Scott and his family personally for over 18 years. Scott and I share similar interests, so we see each other several times a week. He is a person of strong character with many interests. Throughout the years, Scott has been active in his community. For example, Scott has been involved with his children's youth sports and is currently an active volunteer with "Meals on Wheels". Scott is committed to the community he lives and works.

Please do not hesitate to contact me with any questions you may have.

Sincerely,



Andrew Bresnahan

Todd Pomeroy
7 Windemere Park Ext
Manchester, MA 01944
[REDACTED]

November 18, 2016

Brenda Costello, Senior Clerk
Liquor License Department
Brookline Town Hall
333 Washington Street
Brookline, Massachusetts 02445

Re: Character Reference for Mr. Scott Pulver regarding application of
Toasted Brothers Brookline LLC for Liquor License.

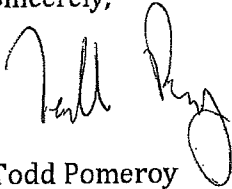
Dear Ms. Costello,

Please accept this letter in support of the Town of Brookline granting a liquor
license to Toasted Brothers Brookline LLC for The Friendly Toast restaurant
proposed at 1366 Beacon Street, Unit R-1.

Scott and I have been friends for more than 5 years, and I cannot more
strongly support his application for said license. He is committed to his family and
community, as demonstrated by his active participation in his children's activities
and his ongoing volunteer work delivering "Meals on Wheels" on a weekly basis. He
is of outstanding character, and will be an asset to the Brookline business
community.

Please contact me with any questions you may have.

Sincerely,



Todd Pomeroy

TYPE OF LICENSE APPLYING FOR: Common Victualler, Liquor, and Entertainment

NAME: Eric Goodwin

ADDRESS: [REDACTED] 25

EMAIL ADDRESS: [REDACTED]

PHONE #: [REDACTED]

PLACE OF BIRTH: [REDACTED]

FATHER'S NAME: [REDACTED] MOTHER'S MAIDEN NAME: [REDACTED]

ARE YOU A CITIZEN? YES ☒ NO ALIEN CARD #

ARE YOU A VETERAN: YES NO ☒

DATE: 2010-2015 **LOCATION:** [REDACTED]

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

EDUCATION

DATE: 1983-87 LOCATION: PLYMOUTH STATE COLLEGE

DATE: LOCATION:

DATE: LOCATION:

DATE: LOCATION:

EMPLOYMENT HISTORYDATE: 9/1999 to current LOCATION: 11. SOUTH MAIN ST POSITION Owner Garden Hospitality
SUITE 200 CONCORD NH 03301

DATE: LOCATION: POSITION

DATE: LOCATION: POSITION

DATE: LOCATION: POSITION

DATE: LOCATION: POSITION

SIGNATURE:  DATE: 11-21-65(PLEASE SUBMIT THREE CHARACTER REFERENCES WITH APPLICATION)

JOHN PERVE

~~XXXXXXXXXXXXXXXXXXXX~~~~XXXXXXXXXXXXXXXXXXXX~~

TAMMY PINNED

~~XXXXXXXXXXXXXXXXXXXX~~

ORLENE MESSIER

~~XXXXXXXXXXXXXXXXXXXX~~

Eric Goodwin

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

1999 to Present: President, Goodwin & Associates Hospitality Services LLC, CustomerProphet.com, MysteryShopperProgram.com, CampusFeedback.com, Goodwin Real Estate LLC, and Goodwin Hospitality Real Estate LLC

Hospitality services firm specializing in management recruitment, mystery shopper programs, operations consulting, customer intelligence programs, exit interview programs, focus groups, management survey's, food safety and compliance auditing, business sales, corporate diversity initiatives, and speaker

Multi state business model with offices located throughout the U.S.

2016 sales \$11.5 million

Up 25% or more every year for past 6 years

Mystery Shop Program executes 6,000 shops per month in 8 different countries

2013 to Present: Co-Owner The Friendly Toast restaurants with locations in Portsmouth NH, Boston MA, and Cambridge MA. Multiple award winning restaurants from Trip Advisor to national recognition from major national publications located on our website

Owner Brazo Restaurant Portsmouth NH

Awarded 2014 Restaurateur of the Year by the NH Lodging and Restaurant Association

2011 to 2014: Developed and sold 2 Planet Fitness gyms in Arizona

1995 to 1999: Regional Director, Chili's Grill & Bar, NE Restaurant Company

Multi-Unit director of 15 restaurants in New England

Managed 46 million dollar operating budget

Led 60 person management team

Justin A. Hauser
12 Susan Lane
Concord, NH 03301
[REDACTED]

November 21, 2016

Brenda Costello, Senior Clerk
Liquor License Department
Brookline Town Hall
333 Washington Street
Brookline, Massachusetts 02445

**Re: Character Reference for Eric Goodwin regarding application for Toasted Brothers
Brookline LLC for liquor license.**

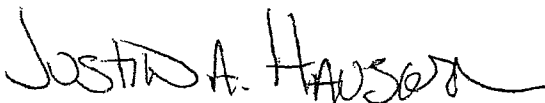
Dear Ms. Costello,

Please accept this letter in support of the Town of Brookline granting a liquor license to Toasted Brothers Brookline LLC for the Friendly Toast restaurant proposed at 1366 Beacon Street, Unit R-1.

It is with great honor that I write this reference for Mr. Eric Goodwin. Eric and I have been friends for over 5 years, there isn't anyone that I know that is more passionate and philanthropic. He is committed to his family, friends, employees, and community. When we were looking for people to participate in our local Dancing with The Concord Stars, Eric didn't even hesitate and stepped up to help raise money for students. (He had no prior dance experience and a extremely busy schedule). He didn't just practice and show up; he won the event, brought the most people, raised the most money, and also donated money back to help students. He truly cares about people and community. He is of outstanding character and always puts others first. Eric will be a great asset to the Brookline business community and I strongly support his application for a liquor license.

Please contact me with any questions that you have.

Sincerely,



Justin A. Hauser

Kurt Eddins
104 Spinnaker Way
Portsmouth, NH 03801
[REDACTED]

November 21, 2016

Brenda Costello, Senior Clerk
Liquor License Department
Brookline Town Hall
333 Washington Street
Brookline, Massachusetts 02445

Re: Character Reference for Mr. Eric Goodwin regarding application of Toasted Brothers Brookline LLC for Liquor License.

Dear Ms. Costello,

Please accept this letter in support of the Town of Brookline granting a liquor license to Toasted Brothers Brookline LLC for the Friendly Toast restaurant proposed at 1366 Beacon Street, Unit R-1.

Eric has been a mentor and role model to me for the better part of two decades. He demonstrates his commitment to excellence and integrity in all that he does. His friends, family, employees and business partners all think very highly of him. For these reasons, I absolutely support him in this application for a liquor license for his new restaurant.

Please feel free to reach out directly if you may have any questions.

Regards,



Kurt Eddins

Darlene A Messier
32 Fox Hill Road
Belmont, NH 03220
[REDACTED]

Brenda Costello, Senior Clerk Liquor License Department Brookline Town Hall
333 Washington Street
Brookline, Massachusetts 02445

Re: Character Reference for Mr. Eric Goodwin regarding application of Toasted
Brothers Brookline LLC for Liquor License.

Dear Ms. Costello,

Please accept this letter in support of the Town of Brookline granting a liquor license to
Toasted Brothers Brookline LLC for the Friendly Toast restaurant proposed at 1366
Beacon St, Unit R-1.

I have known and worked for Eric for over six years. He is very dedicated to his
businesses and demonstrates integrity and respect, to his employees and community. All in
this company are proud of his example. It has truly been a privilege to work for him and get to
know him. With this said, I definitely support him in his liquor license application for his new
restaurant location.

Please feel free to contact me if you have any questions or concerns.

Sincerely,



Darlene A Messier



OFFICE OF SELECTMEN
333 WASHINGTON STREET
BROOKLINE, MA 02445
(617) 730-2200

ENTERTAINMENT APPLICATION

IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 140, SECTION 181 (*183A) OF THE MASSACHUSETTS GENERAL LAWS, THE UNDERSIGNED HEREBY APPLIES FOR A LICENSE FOR THE FOLLOWING FORMS OF ENTERTAINMENT:

APPLICANT: Toasted Brothers Brookline LLC

D/B/A The Friendly Toast

LOCATION: 1366 Beacon Street Unit R-1

TELEPHONE # [REDACTED] EMAIL ADDRESS: [REDACTED]

TYPE OF ENTERTAINMENT:

(1) RADIO TAPED MUSIC X JUKE BOX TELEVISION X

DAYS: Seven Days A Week HOURS: FROM: 7AM TO: 10PM

(2) MOVIES

DAYS: HOURS: FROM: TO:

(3) DANCING PRIVATE PUBLIC

DAYS: HOURS: FROM: TO:

(4) INSTRUMENTAL MUSIC _____ TYPE OF INSTRUMENTS: _____
 #OF INSTRUMENTS _____

DAYS: _____ HOURS: FROM: _____ TO: _____

(5) VOCAL MUSIC : _____ #OF VOCALIST: _____

DAYS: _____ HOURS: FROM: _____ TO: _____

(6) EXHIBITION (DESCRIBE): _____

DAYS: _____ HOURS: FROM: _____ TO: _____

(7) FLOOR SHOW (DESCRIBE): _____

DAYS: _____ HOURS: FROM: _____ TO: _____

W. R. C.
 SIGNATURE OF APPLICANT

11-21-16
 DATE

(*SECTION 183A APPLIES ONLY TO COMMON VICTUALLERS, FOOD VENDORS AND INNHOLDERS)

THE FOLLOWING FORMS OF ENTERTAINMENT IF BEING CONDUCTED ON SUNDAYS REQUIRES A
 SEPARATE SUNDAY ENTERTAINMENT LICENSE FROM THE COMMONWEALTH OF MASSACHUSETTS
 AND REQUIRES A SEPARATE FEE OF \$100:

DANCING
 JUKE BOX
 LIVE ENTERTAINMENT

I certify under the penalties of perjury that I, to my best knowledge and belief, have filed all state tax returns and paid all state taxes as required under law.

[Signature]

*Signature of Individual

Robert Scott Pulver

By: Corporate Officer

[Redacted]

** Social Security #

Voluntary or Federal ID #

*This license will not be issued unless this certification clause is signed by the applicant.

**Your social security number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Licensees who fail to correct their non-filing or delinquency will be subject to license suspension or revocation. This request is made under the authority of Massachusetts General Law Chapter 62C, Section 49A.

Operational Logistics/Delivery Plans

The Friendly Toast is a fun, eclectic and family-friendly, all day breakfast restaurant, serving high quality food, at an affordable price. The restaurant aims to serve creative meals in a truly unique atmosphere, unlike any other restaurant in Boston, with breakfast served day and night. In addition to delectable breakfast menu items, the restaurant serves up a great selection of burgers, sandwiches and other appetizers, not to mention a whole variety of drinks, including frappes and smoothies for the kids, along with a diverse selection of adult beverages. The Friendly Toast has a little bit of everything for everyone.

The restaurant will be using Dashed with works exclusively with Foodler to deliver food. In addition, the restaurant will be using Perkins and US Food as the main purveyors. Most of the products will be delivered 5 times per week, while produce will be delivered 7 days per week. For alcohol, there will be approximately 4 deliveries per week, from United, Burke, Craft, and Horizon. The orders will be received in the back of the building.

LEGAL NOTICE
TOWN OF BROOKLINE
NEW LIQUOR LICENSE

Notice is hereby given under Chapter 138 of the General Laws that Toasted Brothers Brookline LLC, d/b/a The Friendly Toast, R. Scott Pulver & Eric Goodwin, LLC Managers, have applied for a license To Expose, Keep for Sale, and To Sell All Kinds of Alcoholic Beverages To Be Drunk on The Premises as a Seven Day Common Victualler at 1366 Beacon Street, Brookline, MA. Premises consisting of 2,769 sq. ft. of first floor space, with seating capacity of 142, basement with 2,769 sq. ft., two entrances and two exits.

Hearing to be held in the Selectmen's Hearing Room, Sixth Floor, Town Hall, 333 Washington Street, Brookline, Massachusetts on Tuesday, January 17, 2017 at approximately 8:00 P.M.

By Order of the Board of Selectmen.

Melvin A. Kleckner
Town Administrator



The Commonwealth of Massachusetts
Alcoholic Beverages Control Commission
 239 Causeway Street
 Boston, MA 02114
www.mass.gov/abcc

**RETAIL ALCOHOLIC BEVERAGES LICENSE APPLICATION
 MONETARY TRANSMITTAL FORM**

APPLICATION SHOULD BE COMPLETED ON-LINE, PRINTED, SIGNED, AND SUBMITTED TO THE LOCAL
 LICENSING AUTHORITY.

ECRT CODE: RETA

CHECK PAYABLE TO ABCC OR COMMONWEALTH OF MA: \$200.00

(CHECK MUST DENOTE THE NAME OF THE LICENSEE CORPORATION, LLC, PARTNERSHIP, OR INDIVIDUAL)

CHECK NUMBER

235690

IF USED EPAY, CONFIRMATION NUMBER

A.B.C.C. LICENSE NUMBER (IF AN EXISTING LICENSEE, CAN BE OBTAINED FROM THE CITY)

LICENSEE NAME

Toasted Brothers Brookline LLC

ADDRESS

1366 Beacon Street, Unit R-1

CITY/TOWN

Brookline

STATE

MA

ZIP CODE

02246

TRANSACTION TYPE (Please check all relevant transactions):

- | | | | |
|--|---|---|---|
| <input type="checkbox"/> Alteration of Licensed Premises | <input type="checkbox"/> Cordials/Liqueurs Permit | <input type="checkbox"/> New Officer/Director | <input type="checkbox"/> Transfer of License |
| <input type="checkbox"/> Change Corporate Name | <input type="checkbox"/> Issuance of Stock | <input type="checkbox"/> New Stockholder | <input type="checkbox"/> Transfer of Stock |
| <input type="checkbox"/> Change of License Type | <input type="checkbox"/> Management/Operating Agreement | <input type="checkbox"/> Pledge of Stock | <input type="checkbox"/> Wine & Malt to All Alcohol |
| <input type="checkbox"/> Change of Location | <input type="checkbox"/> More than (3) \$15 | <input type="checkbox"/> Pledge of License | <input type="checkbox"/> 6-Day to 7-Day License |
| <input type="checkbox"/> Change of Manager | <input checked="" type="checkbox"/> New License | <input type="checkbox"/> Seasonal to Annual | |
| <input type="checkbox"/> Other | | | |

THE LOCAL LICENSING AUTHORITY MUST MAIL THIS TRANSMITTAL FORM ALONG WITH THE
 CHECK, COMPLETED APPLICATION, AND SUPPORTING DOCUMENTS TO:

ALCOHOLIC BEVERAGES CONTROL COMMISSION
P. O. BOX 3396
BOSTON, MA 02241-3396



The Commonwealth of Massachusetts
Alcoholic Beverages Control Commission
 239 Causeway Street
 Boston, MA 02114
www.mass.gov/abcc

APPLICATION FOR A RETAIL ALCOHOLIC BEVERAGES LICENSE

Please complete this entire application, leaving no fields blank. If field does not apply to your situation, please write N/A.

1. NAME OF PROPOSED LICENSEE (Business Contact)

Toasted Brothers Brookline LLC

This is the corporation or LLC which will hold the license, **not** the individual submitting this application. If you are applying for this license as a sole proprietor, not an LLC, corporation or other legal entity, you may enter your personal name here.

2. RETAIL APPLICATION INFORMATION

There are two ways to obtain an alcoholic beverages license in the Commonwealth of Massachusetts, either by obtaining an existing license through a transfer or by applying for a new license.

Are you applying for a new license ☒ New ☐ Transfer
 or the transfer of an existing license?

If applying for a new license, are you applying for this license pursuant to special legislation?

☐ Yes ☒ No

Chapter

N/A

Acts of

N/A

If transferring, please indicate the current ABCC license number you are seeking to obtain:

N/A

If transferring, by what method is the license being transferred?

N/A

3. LICENSE INFORMATION / QUOTA CHECK

City/Town

Brookline

On/Off-Premises

On-Premises

TYPE

\$12 Restaurant

CATEGORY

All Alcoholic Beverages

CLASS

Annual

4. APPLICATION CONTACT

The application contact is required and is the person who will be contacted with any questions regarding this application.

First Name: Joshua

Middle: M.

Last Name: Bowman

Title: Attorney

Primary Phone: 617-646-2281

Email: jmbowman@sherin.com

5. OWNERSHIP Please list all individuals or entities with a direct or indirect, beneficial or financial interest in this license.

An individual or entity has a direct beneficial interest in a license when the individual or entity owns or controls any part of the license. For example, if John Smith owns Smith LLC, a licensee, John Smith has a direct beneficial interest in the license.

An individual or entity has an indirect beneficial interest if the individual or entity has 1) any ownership interest in the license through an intermediary, no matter how removed from direct ownership, 2) any form of control over part of a license no matter how attenuated, or 3) otherwise benefits in any way from the license's operation. For Example, Jane Doe owns Doe Holding Company Inc., which is a shareholder of Doe LLC, the license holder. Jane Doe has an indirect interest in the license.

A. All individuals listed below are required to complete a Beneficial Interest Contact - Individual form.

B. All entities listed below are required to complete a Beneficial Interest Contact - Organization form.

C. Any individual with any ownership in this license and/or the proposed manager of record must complete a CORI Release Form.

Name	Title / Position	% Owned	Other Beneficial Interest
R. Scott Pulver	LLC Manager	50	
Eric Goodwin	LLC Manager	50	

APPLICATION FOR A NEW RETAIL ALCOHOLIC BEVERAGES LICENSE

5. OWNERSHIP (continued)

Name	Title / Position	% Owned	Other Beneficial Interest

6. PREMISES INFORMATION

Please enter the address where the alcoholic beverages are sold.

Premises Address

Street Number: Street Name: Unit:

City/Town: State: Zip Code:

Country:

Description of Premises

Please provide a complete description of the premises, including the number of floors, number of rooms on each floor, any outdoor areas to be included in the licensed area, and total square footage.

Floor Number	Square Footage	Number of Rooms
1	2,769	5
Basement	2,769	6

Patio/Deck/Outdoor Area Total Square Footage

Indoor Area Total Square Footage

Number of Entrances

Number of Exits

Proposed Seating Capacity

Proposed Occupancy

Occupancy of Premises

Please complete all fields in this section. Documentation showing proof of legal occupancy of the premises is required.

Please indicate by what right the applicant has to occupy the premises

Landlord Name

Lease Beginning Term

Landlord Phone

Lease Ending Term

Landlord Address

Rent per Month

Rent per Year

If leasing or renting the premises, a signed copy of the lease is required.

If the lease is contingent on the approval of this license, and a signed lease is not available, a copy of the unsigned lease and a letter of intent to lease, signed by the applicant and the landlord, is required.

Please indicate if the terms of the lease include payments based on the sale of alcohol: ☐ Yes ☒ No

APPLICATION FOR A NEW RETAIL ALCOHOLIC BEVERAGES LICENSE

7. BUSINESS CONTACT

The Business Contact is the proposed licensee. If you are applying as a Sole Proprietor (the license will be held by an individual, not a business), you should use your own name as the entity name.

* Please see last page of application for required documents based on Legal Structure *

Entity Name:	Toasted Brothers Brookline LLC	FEIN:	[REDACTED]
DBA:	The Friendly Toast	Fax Number:	N/A
Primary Phone:	[REDACTED]	Email:	[REDACTED]
Alternative Phone:	N/A	Legal Structure of Entity	LLC

Business Address (Corporate Headquarters)
☐ Check here if your Business Address is the same as your Premises Address

Street Number:	[REDACTED]	Street Name:	[REDACTED]
City/Town:	[REDACTED]	State:	[REDACTED]
Zip Code:	[REDACTED]	Country:	USA

Mailing Address
☐ Check here if your Mailing Address is the same as your Premises Address

Street Number:	[REDACTED]	Street Name:	[REDACTED]
City/Town:	[REDACTED]	State:	Massachusetts
Zip Code:	[REDACTED]	Country:	USA

Is the Entity a Massachusetts Corporation?	<input checked="" type="radio"/> Yes <input type="radio"/> No	If no, is the Entity registered to do business in Massachusetts?	<input type="radio"/> Yes <input type="radio"/> No
		If no, state of incorporation	[REDACTED]

Other Beneficial Interest

Does the proposed licensee have a beneficial interest in any other Massachusetts Alcoholic Beverages Licenses? ☐ Yes ☒ No *If yes, please complete the following table.*

Name of License	Type of License	License Number	Premises Address
Toasted Brothers BB, LLC (affiliate)	\$12 On Premises	LB-99380	35 Stanhope Street, Boston, MA
Toasted Brothers, LLC	\$12 On Premises	ACH10072	1 Kendall Square #b3101, Cambridge, MA 02139

Prior Disciplinary Action:

Has any alcoholic beverages license owned by the proposed licensee ever been disciplined for an alcohol related violation?

Date of Action	Name of License	State	City	Reason for suspension, revocation or cancellation
N/A				

APPLICATION FOR A NEW RETAIL ALCOHOLIC BEVERAGES LICENSE

9. FINANCIAL INFORMATION

Please provide information about associated costs of this license.

Associated Costs

A. Purchase Price for Building/Land	250,000
B. Purchase Price for any Business Assets	0
C. Costs of Renovations/Construction	977,000
D. Purchase Price of Inventory	27,000
E. Initial Start-Up Costs	87,000
F. Other (Please specify)	120,000 FF&E
G. Total Cost (Add lines A-F)	1,461,000

Please note, the total amount of **Cash Investment** (top right table) plus the total amount of **Financing** (bottom right table) must be equal to or greater than the **Total Cost** (line G above).

Please provide information about the sources of cash and/or financing for this transaction

Source of Cash Investment

Name of Contributor	Amount of Contribution
R. Scott Pulver & Eric Goodwin	292,200
Total:	292,200

Source of Financing

Name of Lender	Amount	Does the lender hold an interest in any MA alcoholic beverages licenses?	If yes, please provide ABCC license number of lender
Cambridge Savings Bank	1168800	No	
Total:	1,461,000		

10. PLEDGE INFORMATION

Are you seeking approval for a pledge? ☒ Yes ☐ No

Please indicate what you are seeking to pledge (check all that apply)

☒ License ☐ Stock / Beneficial Interest ☐ Inventory

To whom is the pledge is being made: Cambridge Savings Bank

Does the lender have a beneficial interest in this license? ☐ Yes ☒ No

Does the lease require a pledge of this license? ☐ Yes ☒ No

ADDITIONAL SPACE

The following space is for any additional information you wish to supply or to clarify an answer you supplied in the application.

If referencing the application, please be sure to include the number of the question to which you are referring.

Question 9: The loan from Cambridge Savings Bank is in the amount of \$1,168,800.00 (it was truncated by the form software).

APPLICANT'S STATEMENT

I, R. Scott Pulver the: ☐ sole proprietor; ☐ partner; ☐ corporate principal; ☒ LLC/LLP member
Authorized Signatory

of Toasted Brothers Brookline LLC, hereby submit this application for New License
Name of the Entity/Corporation Transaction(s) you are applying for

(hereinafter the "Application"), to the local licensing authority (the "LLA") and the Alcoholic Beverages Control Commission (the "ABCC" and together with the LLA collectively the "Licensing Authorities") for approval.

I do hereby declare under the pains and penalties of perjury that I have personal knowledge of the information submitted in the Application, and as such affirm that all statement and representations therein are true to the best of my knowledge and belief. I further submit the following to be true and accurate:

- (1) I understand that each representation in this Application is material to the Licensing Authorities' decision on the Application and that the Licensing Authorities will rely on each and every answer in the Application and accompanying documents in reaching its decision;
- (2) I state that the location and description of the proposed licensed premises does not violate any requirement of the ABCC or other state law or local ordinances;
- (3) I understand that while the Application is pending, I must notify the Licensing Authorities of any change in the information submitted therein. I understand that failure to give such notice to the Licensing Authorities may result in disapproval of the Application;
- (4) I understand that upon approval of the Application, I must notify the Licensing Authorities of any change in the Application information as approved by the Licensing Authorities. I understand that failure to give such notice to the Licensing Authorities may result in sanctions including revocation of any license for which this Application is submitted;
- (5) I understand that the licensee will be bound by the statements and representations made in the Application, including, but not limited to the identity of persons with an ownership or financial interest in the license;
- (6) I understand that all statements and representations made become conditions of the license;
- (7) I understand that any physical alterations to or changes to the size of, the area used for the sale, delivery, storage, or consumption of alcoholic beverages, must be reported to the Licensing Authorities and may require the prior approval of the Licensing Authorities;
- (8) I understand that the licensee's failure to operate the licensed premises in accordance with the statements and representations made in the Application may result in sanctions, including the revocation of any license for which the Application was submitted; and
- (9) I understand that any false statement or misrepresentation will constitute cause for disapproval of the Application or sanctions including revocation of any license for which this Application is submitted.

Signature: 

Date: 11-10-16

Title: Manager of Proposed Licensee

Order to be observed by the
people of the United States
in the celebration of the
Fourth of July, 1876.

but I see

SIGNATURE OF BEARER / SIGNATURE DU TITULAIRE / FIRMA DEL TITULAR



Type / Type / Tipo Code / Code / Código Passport No. / No. du Passeport / No. de Pasaporte

USA

Surname / Nom / Apellidos

PULVER

Given Names / Prénoms / Nombres

ROBERT SCOTT

Nationality / Nationalité / Nacionalidad

UNITED STATES OF AMERICA

Date of birth / Date de naissance / Fecha de nacimiento

Placé of birth / Lieu de naissance / Lugar de nacimiento

Sex / Sexe / Sexo

M

Date of issue / Date de délivrance / Fecha de expedición

Authority / Autorité / Autoridad

Date of expiration / Date d'expiration / Fecha de caducidad

United States

Department of State

Endorsements / Mentions Spéciales / Anotaciones

SEE PAGE 27

USA

ALCOHOLIC BEVERAGES CONTROL COMMISSION

BENEFICIAL INTEREST CONTACT - Individual (Formerly known as a Personal Information Form)

Please complete a Beneficial Interest - Individual sheet for all individual(s) who have a direct or indirect beneficial interest, with or without ownership, in this license. This includes people with a financial interest and people without financial interest (i.e. board of directors for not-for-profit clubs). All individuals with direct or indirect financial interest must also submit a CORI Authorization Form.

An individual with direct beneficial interest is defined as someone who has interest directly in the proposed licensee. For example, if ABC Inc is the proposed licensee, all individuals with interest in ABC Inc are considered to have direct beneficial interest in ABC Inc (the proposed licensee).

An individual with indirect beneficial interest is defined as someone who has ownership in a parent level company of the proposed licensee. For example, if ABC Inc is the proposed licensee and is 100% owned by XYZ Inc, all individuals with interest in XYZ Inc are considered to have an indirect beneficial interest in ABC Inc (the proposed licensee).

Salutation	<input type="text" value="Mr."/>	First Name	<input type="text" value="Robert"/>	Middle Name	<input type="text" value="Scott"/>	Last Name	<input type="text" value="Pulver"/>	Suffix	<input type="text"/>
Title:	<input type="text" value="Owner"/>		Social Security Number	<input type="text" value="REDACTED"/>		Date of Birth	<input type="text" value="REDACTED"/>		
Primary Phone:	<input type="text" value="REDACTED"/>		Email:	<input type="text" value="REDACTED"/>					
Mobile Phone:	<input type="text" value="REDACTED"/>		Fax Number	<input type="text" value="N/A"/>					
Alternative Phone:	<input type="text"/>								

Business Address

Street Number:	<input type="text" value="1366"/>	Street Name:	<input type="text" value="Beacon Street"/>
City/Town:	<input type="text" value="Brookline"/>	State:	<input type="text" value="Massachusetts"/>
Zip Code:	<input type="text" value="02446"/>	Country:	<input type="text" value="USA"/>

Mailing Address
☐ Check here if your Mailing Address is the same as your Business Address

Street Number:	<input type="text" value="REDACTED"/>	Street Name:	<input type="text" value="REDACTED"/>
City/Town:	<input type="text" value="REDACTED"/>	State:	<input type="text" value="Massachusetts"/>
Zip Code:	<input type="text" value="REDACTED"/>	Country:	<input type="text" value="USA"/>

Types of Interest (select all that apply)

<input type="checkbox"/> Contractual	<input type="checkbox"/> Director	<input type="checkbox"/> Landlord	<input checked="" type="checkbox"/> LLC Manager
<input checked="" type="checkbox"/> LLC Member	<input type="checkbox"/> Management Agreement	<input type="checkbox"/> Officer	
<input type="checkbox"/> Partner	<input type="checkbox"/> Revenue Sharing	<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Stockholder
			<input type="checkbox"/> Other

Citizenship / Residency Information

Are you a U.S. Citizen? ☒ Yes ☐ No Are you a Massachusetts Resident? ☒ Yes ☐ No

Criminal History

Have you ever been convicted of a state, federal, or military crime? ☒ Yes ☐ No If yes, please provide an affidavit explaining the charges.

ALCOHOLIC BEVERAGES CONTROL COMMISSION

BENEFICIAL INTEREST CONTACT - Individual (continued)**Ownership / Interest**

Using the definition above, do you hold a direct ☒ Direct ☐ Indirect or indirect interest in the proposed licensee?

If you hold a direct beneficial interest in the proposed licensee, please list the % of interest you hold.

50

If you hold an indirect beneficial interest in this license, please complete the Ownership / Interest Table below.

Ownership / Interest

If you hold an indirect interest in the proposed licensee, please list the organization(s) you hold a direct interest in which, in turn, hold a direct or indirect interest in the proposed licensee. These generally include parent companies, holding companies, trusts, etc. A Beneficial Interest - Organization Form will need to be completed for each entity listed below.

Name of Beneficial Interest - Organization	FEIN
N/A	

Other Beneficial Interest

List any indirect or indirect beneficial or financial interest you have in any other Massachusetts Alcoholic Beverages License(s).

Name of License	Type of License	License Number	Premises Address
Toasted Brothers BB, LLC	\$12 On Premises	LB-99380	35 Stanhope Street, Boston, MA 02116
Toasted Brothers, LLC	\$12 On Premises	ACH10072	1 Kendall Square #b3101, Cambridge, MA 02139

Familial Beneficial Interest

Does any member of your immediate family have ownership interest in any other Massachusetts Alcoholic Beverages Licenses? Immediate family includes parents, siblings, spouse and spouse's parents. Please list below.

Relationship to You	ABCC License Number	Type of Interest (choose primary function)	Percentage of Interest
N/A			

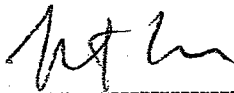
Prior Disciplinary Action

Have you ever been involved directly or indirectly in an alcoholic beverages license that was subject to disciplinary action? If yes, please complete the following:

Date of Action	Name of License	State	City	Reason for suspension, revocation or cancellation
N/A				

Affidavit

I R. Scott Pulver was charged in Salem district court of Massachusetts with OUI when I was 17 years of age in 1982.

A handwritten signature in dark ink, appearing to read 'R. Scott Pulver', is written above a horizontal dashed line.

R. Scott Pulver

CERTIFICATION OF VITAL RECORD

State of New Hampshire

CERTIFIED ABSTRACT OF A CERTIFICATE OF BIRTH

FULL NAME

ERIC EDWARD GOODWIN

DATE OF BIRTH

[REDACTED]

TIME OF BIRTH

UNKNOWN

SEX

MALE

BIRTHPLACE

[REDACTED]

CITY/TOWN

[REDACTED]

FATHER'S NAME

[REDACTED]

AGE

[REDACTED]

FATHER'S BIRTHPLACE

[REDACTED]

MOTHER'S NAME

[REDACTED]

AGE

[REDACTED]

MOTHER'S BIRTHPLACE

[REDACTED]

DATE RECORD FILED

[REDACTED]

MARGINAL NOTES

I HEREBY CERTIFY THAT THIS IS A TRUE ABSTRACT ISSUED FROM THE OFFICIAL RECORDS ON FILE AT THIS OFFICE.

ATTEST:

[Signature]

STATE/LOCAL REGISTRAR

[Signature]

State Registrar

William R. Bolton, Jr.
State Registrar

DATE ISSUED:

[REDACTED] 004

STATE CITY/TOWN OF:

NEW HAMPSHIRE

This copy not valid unless border displaying seal and signature of Registrar.
It shall be unlawful for anyone to reproduce this certificate other than local or State Registrar.

VS-SP2

American Bank Note Company

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

ALCOHOLIC BEVERAGES CONTROL COMMISSION

BENEFICIAL INTEREST CONTACT - Individual (Formerly known as a Personal Information Form)

Please complete a Beneficial Interest - Individual sheet for all individual(s) who have a direct or indirect beneficial interest, with or without ownership, in this license. This includes people with a financial interest and people without financial interest (i.e. board of directors for not-for-profit clubs). All individuals with direct or indirect financial interest must also submit a CORI Authorization Form.

An individual with direct beneficial interest is defined as someone who has interest directly in the proposed licensee. For example, if ABC Inc is the proposed licensee, all individuals with interest in ABC Inc are considered to have direct beneficial interest in ABC Inc (the proposed licensee).

An individual with indirect beneficial interest is defined as someone who has ownership in a parent level company of the proposed licensee. For example, if ABC Inc is the proposed licensee and is 100% owned by XYZ Inc, all individuals with interest in XYZ Inc are considered to have an indirect beneficial interest in ABC Inc (the proposed licensee).

Salutation	<input type="text" value="Mr."/>	First Name	<input type="text" value="Eric"/>	Middle Name	<input type="text" value="Edward"/>	Last Name	<input type="text" value="Goodwin"/>	Suffix	<input type="text"/>
Title:	<input type="text" value="Owner"/>		Social Security Number	<input type="text" value="REDACTED"/>		Date of Birth	<input type="text" value="REDACTED"/>		
Primary Phone:	<input type="text" value="REDACTED"/>		Email:	<input type="text" value="REDACTED"/>					
Mobile Phone:	<input type="text" value="N/A"/>		Fax Number	<input type="text" value="N/A"/>					
Alternative Phone:	<input type="text" value="REDACTED"/>								

Business Address

Street Number:	<input type="text" value="1366"/>	Street Name:	<input type="text" value="Beacon Street"/>
City/Town:	<input type="text" value="Brookline"/>	State:	<input type="text" value="Massachusetts"/>
Zip Code:	<input type="text" value="02446"/>	Country:	<input type="text" value="USA"/>

Mailing Address
☐ Check here if your Mailing Address is the same as your Business Address

Street Number:	<input type="text" value="REDACTED"/>	Street Name:	<input type="text" value="REDACTED"/>
City/Town:	<input type="text" value="REDACTED"/>	State:	<input type="text" value="REDACTED"/>
Zip Code:	<input type="text" value="REDACTED"/>	Country:	<input type="text" value="USA"/>

Types of Interest (select all that apply)

- | | | | |
|--|---|--|---|
| <input type="checkbox"/> Contractual | <input type="checkbox"/> Director | <input type="checkbox"/> Landlord | <input checked="" type="checkbox"/> LLC Manager |
| <input checked="" type="checkbox"/> LLC Member | <input type="checkbox"/> Management Agreement | <input type="checkbox"/> Officer | |
| <input type="checkbox"/> Partner | <input type="checkbox"/> Revenue Sharing | <input type="checkbox"/> Sole Proprietor | <input type="checkbox"/> Stockholder |
| | | | <input type="checkbox"/> Other |

Citizenship / Residency Information

Are you a U.S. Citizen? ☒ Yes ☐ No Are you a Massachusetts Resident? ☐ Yes ☒ No

Criminal History

Have you ever been convicted of a state, federal, or military crime? ☐ Yes ☒ No If yes, please provide an affidavit explaining the charges.

ALCOHOLIC BEVERAGES CONTROL COMMISSION

BENEFICIAL INTEREST CONTACT - Individual (continued)**Ownership / Interest**

Using the definition above, do you hold a direct ☒ Direct ☐ Indirect or indirect interest in the proposed licensee?

If you hold a direct beneficial interest in the proposed licensee, please list the % of interest you hold.

50

If you hold an indirect beneficial interest in this license, please complete the Ownership / Interest Table below.

Ownership / Interest

If you hold an indirect interest in the proposed licensee, please list the organization(s) you hold a direct interest in which, in turn, hold a direct or indirect interest in the proposed licensee. These generally include parent companies, holding companies, trusts, etc. A Beneficial Interest - Organization Form will need to be completed for each entity listed below.

Name of Beneficial Interest - Organization	FEIN
N/A	

Other Beneficial Interest

List any indirect or indirect beneficial or financial interest you have in any other Massachusetts Alcoholic Beverages License(s).

Name of License	Type of License	License Number	Premises Address
Toasted Brothers BB, LLC	\$12 On Premises	LB-99380	35 Stanhope St., Boston, MA 02116
Toasted Brothers, LLC	\$12 On Premises	ACH10072	1 Kendall Square #b3101, Cambridge, MA 02139

Familial Beneficial Interest

Does any member of your immediate family have ownership interest in any other Massachusetts Alcoholic Beverages Licenses? Immediate family includes parents, siblings, spouse and spouse's parents. Please list below.

Relationship to You	ABCC License Number	Type of Interest (choose primary function)	Percentage of Interest
N/A			

Prior Disciplinary Action

Have you ever been involved directly or indirectly in an alcoholic beverages license that was subject to disciplinary action? If yes, please complete the following:

Date of Action	Name of License	State	City	Reason for suspension, revocation or cancellation
N/A				



VOTE OF COMPANY

DATE: 11/10/16

AT A MEETING OF THE MANAGERS OF Toasted Brothers Brookline LLC (the "Company")

HELD AT: 18 Union Street, Manchester, MA 01944 ON: 11/10/16

IT WAS DULY VOTED THAT THE COMPANY APPLY TO THE LICENSING BOARD FOR THE TOWN OF BROOKLINE FOR A

Common Victualler License, All Alcohol, Annual, On-Premises Liquor License, and Entertainment License

(TYPE OF LICENSE)

FOR THE YEAR 2016 - 2017 TO BE EXERCISED ON THE PREMISES LOCATED AT

1366 Beacon Street, Unit R-1


VOTED: TO AUTHORIZE Eric E. Goodwin TO SIGN

THE APPLICATION FOR THE LICENSES IN THE NAME OF Toasted Brothers Brookline LLC

AND TO EXECUTE ON ITS BEHALF ANY NECESSARY PAPERS, AND TO DO ALL THINGS REQUIRED RELATIVE TO THE GRANTING OF THE LICENSE.

THIS COMPANY HAS BEEN RESOLVED.

A TRUE COPY

ATTEST: 
MANAGER



The Commonwealth of Massachusetts
Alcoholic Beverages Control Commission

☐ For Reconsideration

LOCAL LICENSING AUTHORITY REVIEW RECORD

N/A

ABCC License Number

Brookline

City/Town

Date Filed with LLA

TRANSACTION TYPE (Please check all relevant transactions):

- | | | | |
|--|--|---|---|
| <input checked="" type="checkbox"/> New License | <input type="checkbox"/> Change Corporate Name | <input type="checkbox"/> Pledge of Collateral (i.e. License/Stock) | <input type="checkbox"/> Change Corporate Structure (i.e. Corp / LLC) |
| <input type="checkbox"/> Transfer of License | <input type="checkbox"/> Change of DBA | <input type="checkbox"/> Change of Class (i.e. Annual / Seasonal) | <input type="checkbox"/> Change of Hours |
| <input type="checkbox"/> Change of Manager | <input type="checkbox"/> Alteration of Licensed Premises | <input type="checkbox"/> Change of License Type (i.e. club / restaurant) | <input type="checkbox"/> Issuance/Transfer of Stock/New Stockholder |
| <input type="checkbox"/> Change of Beneficial Interest | <input type="checkbox"/> Change of Location | <input type="checkbox"/> Change of Category (i.e. All Alcohol/Wine, Malt) | <input type="checkbox"/> Management/Operating Agreement |

APPLICANT INFORMATION

 Name of Licensee Toasted Brothers Brookline LLC

 D/B/A The Friendly Toast

 ADDRESS: 1366 Beacon Street

 CITY/TOWN: Brookline

 STATE MA

 ZIP CODE 02446

 Manager Staci Pinard

 Granted under Special Legislation? Yes ☐ No ☒

 If Yes, Chapter _____
 of the Acts of (year) _____

§12 Restaurant
Annual
All Alcoholic Beverages

 Type
 (i.e. restaurant, package store)

 Class
 (Annual or Seasonal)

 Category
 (i.e. Wines and Malts / All Alcohol)

LOCAL LICENSING AUTHORITY DECISION

 Please indicate the decision of the
 Local Licensing Authority:

 Please indicate what days and hours
 the licensee will sell alcohol:

 If **Approving With Modifications**, please indicate below what changes the LLA is making:

 Please indicate if the LLA is
 downgrading the License
 Category (approving only Wines
 and Malts if applicant applied for All
 Alcohol):

Changes to the Premises Description

 Patio/Deck/Outdoor Area
 Total Square Footage

Seating Capacity

 Indoor Area
 Total Square Footage

Number of Entrances

Number of Exits

Floor Number	Square Footage	Number of Rooms

 Abutters Notified: Yes ☐ No ☐

 Date of Abutter
 Notification

 Date of
 Advertisement

 Please add any
 additional remarks or
 conditions here:

☐ Check here if you are attaching additional documentation

The Local Licensing Authorities By:

 Alcoholic Beverages Control Commission
 Ralph Sacramone
 Executive Director

Date APPROVED by LLA

APPLICATION FOR A NEW RETAIL ALCOHOLIC BEVERAGES LICENSE

8. MANAGER CONTACT

The Manager Contact is required and is the individual who will have day-to-day, operational control over the liquor license.

Salutation **Ms.** First Name **Staci** Middle Name **Lyn** Last Name **Pinard** Suffix **N/A**

Social Security Number **[REDACTED]** Date of Birth **[REDACTED]**

Primary Phone: **[REDACTED]** Email: **[REDACTED]**

Mobile Phone: **[REDACTED]** Place of Employment **Friendly Toast, Back Bay (Boston)**

Alternative Phone: **N/A** Fax Number **N/A**

Citizenship / Residency / Background Information of Proposed Manager

Are you a U.S. Citizen? ☒ Yes ☐ No

Have you ever been convicted of a state, federal, or military crime? ☐ Yes ☒ No

If yes, attach an affidavit that lists your convictions with an explanation for each

Have you ever been Manager of Record of a license to sell alcoholic beverages? ☒ Yes ☐ No

If yes, please list the licenses for which you are the current or proposed manager:

**Toasted Brothers BB, LLC (Boston),
ABCC License No. LB-99380**

Do you have direct, indirect, or financial interest in this license? ☐ Yes ☒ No

If yes, percentage of interest

N/A

If yes, please indicate type of Interest (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Officer | <input type="checkbox"/> Sole Proprietor |
| <input type="checkbox"/> Stockholder | <input type="checkbox"/> LLC Manager |
| <input type="checkbox"/> LLC Member | <input type="checkbox"/> Director |
| <input type="checkbox"/> Partner | <input type="checkbox"/> Landlord |
| <input type="checkbox"/> Contractual | <input type="checkbox"/> Revenue Sharing |
| <input type="checkbox"/> Management Agreement | <input type="checkbox"/> Other |

Please indicate how many hours per week you intend to be on the licensed premises **40-60**

Employment Information of Proposed Manager

Please provide your employment history for the *past 10 years*

Date(s)	Position	Employer	Address	Phone
7/2015 - present	General Manager	The Friendly Toast	35 Stanhope St., Boston, MA	617-456-7849
12/2013-7/2015	General Manager	The Friendly Toast	1 Kendall Sq., #b3101, Cambridge, MA	
10/2012-12/2013	Manager	Portsmouth Brewery	56 Market St., Portsmouth, NH	
2009-10/2012	Manager	Shaw's Supermarket	213 Daniel Webster Hwy, Nashua, NH	
2007-2009	Dietary Manager	Langdon Falls Nursing Home	60 Middle Rd., Dover, NH	

Prior Disciplinary Action of Proposed Manager

Have you ever been involved directly or indirectly in an alcoholic beverages license that was subject to disciplinary action? If yes, please complete the following:

Date of Action	Name of License	State	City	Reason for suspension, revocation or cancellation
N/A				

LICENSE INTERVIEW FORMTYPE OF LICENSE APPLYING FOR: Common Victualer, Liquor, and EntertainmentNAME: Staci Lyn PinardADDRESS: [REDACTED]EMAIL ADDRESS: [REDACTED]PHONE #: [REDACTED]PLACE OF BIRTH: [REDACTED]FATHER'S NAME: [REDACTED]MOTHER'S MAIDEN NAME: [REDACTED]ARE YOU A CITIZEN? YES ☒ NO ☐ ALIEN CARD # _____ARE YOU A VETERAN: YES ☐ NO ☒

RESIDENCES FOR LAST FIVE YEARS

DATE: [REDACTED] LOCATION: [REDACTED]DATE: [REDACTED] LOCATION: [REDACTED]DATE: [REDACTED] LOCATION: [REDACTED]

DATE: _____ LOCATION: _____

DATE: _____ LOCATION: _____

EDUCATION

DATE:

LOCATION:

DATE:

LOCATION:

DATE:

LOCATION:

DATE:

LOCATION:

EMPLOYMENT HISTORY

DATE: 7/2015-Present

LOCATION:

The Friendly Toast, Boston, MA

35 Stanhope Street

POSITION General Manager

DATE: 12/13-7/15

LOCATION:

The Friendly Toast, Cambridge, MA

1 Kendall Square, #b3101

POSITION General Manager

DATE: 10/12-12/13

LOCATION:

Portsmouth Brewery, Portsmouth, NH

56 Market Street

POSITION Manager

DATE: 2009-10/12

LOCATION:

Shaw's Supermarket, Nashua, NH

213 Daniel Webster Hwy.

POSITION Manager

DATE: 2007-2009

LOCATION:

Langdon Falls Nursing Home, Dover, NH

60 Middle Road

POSITION Dietary Manager

SIGNATURE:

DATE:

11/21/2016

(PLEASE SUBMIT THREE CHARACTER REFERENCES WITH APPLICATION)

November 20, 2016

Brenda Costello, Senior Clerk
Liquor License Department
Brookline Town Hall
333 Washington Street
Brookline, MA 02445

Re: Character reference for Staci Pinard regarding application of Toasted Brothers Brookline LLC for Liquor License

Dear Ms. Costello,

I am delighted to provide this letter to support the Town of Brookline granting a liquor license to Toasted Brothers Brookline LLC for The Friendly Toast restaurant proposed at 1366 Beacon Street, Unit R-1.

I have been honored to have Staci Pinard as a friend for three years. During this time, I have consistently been impressed with her critical eye for herself and for others, her meticulous dedication to the law and best practices, and her inability to accept anything less than excellence in her work. This is evidenced by the overwhelming success of The Friendly Toast in the three years since she joined their leadership team.

Staci's unwillingness to make exceptions with regard to the law has transformed the feel and culture of The Friendly Toast. This, in my opinion, contributed to the incredible development of the business from a small-scale operation to a recognized local brand with high expectations and a true commitment to professionalism and consistency.

Please do not hesitate to contact me with further questions regarding Staci's ability to uphold local law and safely serve the residents of Brookline and neighboring areas.

Best Regards,



Megan Graham

[Redacted contact information]

Brenda Costello
Liquor License Department
Brookline Town Hall
333 Washington Street
Brookline, MA 02445

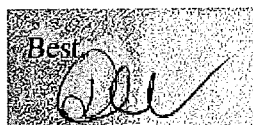
Re: Character Reference for Staci Pinard regarding application of Toasted Brothers Brookline LLC for Liquor License

To Whom it May Concern,

I would like to formally extend my approval of Ms. Staci Pinard as the proprietor of the liquor license for the newest The Friendly Toast restaurant in Brookline, MA.

Having worked closely with Staci for the past two years, she has proven to be diligent in maintaining code in fire, health and safety, and responsible alcohol consumption on the premises of all locations under Toasted Brothers LLC. She has upheld and continues to uphold these codes in highest priority since their emergence and I have no doubt that she will continue to do so moving forward in Brookline.

Please feel free to reach out with any questions or concerns.

Best


Diana Federico
Assistant General Manager
The Toasted Brothers, LLC BB



Brenda Costello
Liquor License Department
Brookline Town Hall
333 Washington Street
Brookline, MA 02445

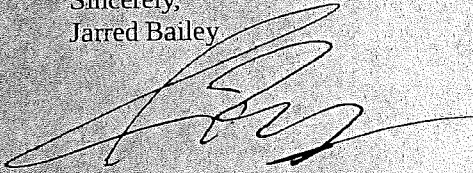
Dear Brenda,

As the chef at the Friendly Toast, I have worked closely with Staci Pinard over the past year and a half. I have no problem recommending Staci to be the liquor license holder for the Brookline Friendly Toast.

Staci and I recently opened our Boston Friendly Toast location at the beginning of 2016, which was a very successful restaurant opening – from the safety of our team, to the execution, to the satisfaction of our guests. Staci pays very close attention to all rules and regulations and trains her staff in the same regard. It is an important part of the culture at the Toast. Staci will use the same care with this next location as she is very passionate about her company's success in all endeavors.

Please let me know if you have any questions.

Sincerely,
Jarred Bailey



Chef
The Toasted Brothers, LLC BB
[REDACTED]
[REDACTED]

Staci Pinard
104 Howard St #2
Waltham, MA 02451

Experience:

General Manager The Friendly Toast: Boston, MA Dec. 2015-present

- Opened the third Friendly Toast in a competitive Boston market to high reviews
- Positive financial performance within 90 days of business, stabilized profits within 4 months
- Training and development of approximately 50 new team members
- Establishing Toast culture and preparing for next restaurants
- Developing new company wide systems – hourly employee reviews, manager's manual, growth plans for all management
- Heading menu development and roll out for all Friendly Toast locations
- Work hand in hand with Director of Operations to plan for future

General Manager The Friendly Toast: Cambridge, MA Dec. 2013-Dec. 2015

- Joined company with poor financial performance and put all systems in place to make a successful restaurant. Won back community to trust the business again.
- Managing 24% food cost, 20% alcohol cost, 20% labor cost.
- Strong Profit and Loss knowledge

Manager The Portsmouth Brewery: Portsmouth, NH Oct. 2012-Dec. 2013

- Day to day operations in an iconic Portsmouth brewpub under Smuttynose Brewing company.
- Holding staff meetings, marketing, hiring, training, coaching.

Manager Shaw's Supermarket: Nashua, NH – Stratham, NH June 2009-Oct. 2012

Oversight of a staff of 15 people. Did ordering, monitored food quality, and promoted and trained employees on exceptional customer service. Special skills with making visually impressive and quality platters. Brought on to several other stores in the area to revamp certain departments.

Dietary Langdon Place: Dover, NH June 2010-Sept.2011

Worked in the nutrition department of a well respected nursing home that included assisted living as well as a nursing and Alzheimer's unit. Met the specific dietary needs of the elderly and adapted on the fly to changes with their needs. Trained to become a night chef within 8 months.

Skills:

- ☐ Strong leadership and team development
- ☐ Highest level business performance in the restaurant industry
- ☐ Marketing, branding, company culture
- ☐ Success in opening new restaurants from conception to execution

Certifications:

CPR, First Aid, Choke, ServSafe Food, ServSafe Alcohol, Certified Allergen, Crowd Control, TIPS

State of New Hampshire
DEPARTMENT OF HEALTH AND HUMAN SERVICES
CERTIFICATE OF LIVE BIRTH

1. CHILD'S NAME **Staci Lyn** **PIRAKO**

2. DATE OF BIRTH **11:12 AM**

3. TIME OF BIRTH **11:12 AM**

4. SEX **Female**

5. CITY, TOWN, OR LOCATION OF BIRTH **[REDACTED]**

6. COUNTY OF BIRTH **[REDACTED]**

7. PLACE OF BIRTH: ☒ HOSPITAL ☐ FREESTANDING BIRTHING CENTER

8. FACILITY NAME **[REDACTED] Hospital**

9. CLINIC/DOCTOR'S OFFICE ☐ RESIDENCE PLANNED ☐ RESIDENCE UNPLANNED

10. ENROUTE ☐ OTHER ☐

11. CERTIFY THAT THIS CHILD WAS BORN ALIVE AT THE PLACE AND TIME AND THE DATE STATED.

SIGNATURE **[Signature]**

12. CERTIFIER'S NAME AND TITLE **[REDACTED]**

13. ATTENDANT'S NAME AND TITLE **[REDACTED]**

NAME **[REDACTED]**

☒ M.D. ☐ D.O. ☐ HOSPITAL ADMIN. ☐ C.N.M. ☐ MIDWIFE (NON C.N.M.) ☐ MO ☐ DO ☐ C.N.M. ☐ MIDWIFE (NON C.N.M.) ☐ FATHER ☐ OTHER ☐

14. CITY/TOWN CLERK **[REDACTED]**

15. DATE FILED **[REDACTED]**

16. CITY/TOWN CLERK **[REDACTED]**

17. DATE OF BIRTH **[REDACTED]**

18. MAIDEN SURNAME **[REDACTED]**

19. RESIDENCE-CITY, TOWN OR LOCATION **[REDACTED]**

20. COUNTY **[REDACTED]**

21. STATE **New Hampshire**

22. DATE OF BIRTH **[REDACTED]**

23. BIRTHPLACE **[REDACTED]**

24. DATE SIGNED **[REDACTED]**

25. RELATION TO CHILD **Mother**

26. CERTIFY THAT THE PERSONAL INFORMATION PROVIDED ON THIS CERTIFICATE CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

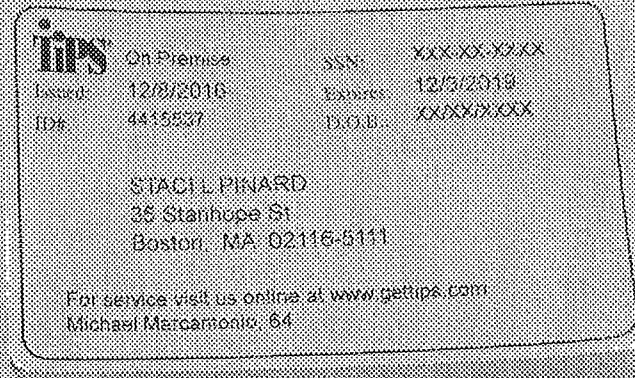
27. SIGNATURE OF PARENT OR OTHER INFORMANT **[REDACTED]**

DRAM SHOPPE CONSULTANTS

Mike Marcantonio

28 Somerset Road • Natick, MA 01760
website: www.masstips.com

800-255-7637 / Outside MA 508-433-7637 / Fax 508-430-9573 / E-Mail: d-ram-shoppe@verizon.net



December 14, 2016

Staci Pinard
The Friendly Toast
35 Stanhope St
Boston, MA 02116-5111

Dear Staci:

Congratulations, you successfully completed the TIPS® Program on **12/3/2016**. Enclosed please find your TIPS® certification card and a copy of the information for your establishment.

If I can be of assistance with this or anything concerning liquor liability, please feel free to contact me. Visit www.masstips.com online for current classes in your area.

Thank you for your support in the effort to serve alcohol responsibly.

Sincerely,

Mike Marcantonio
TIPS® Master Trainer

MARCANTONIO

Nobody gives you better TIPS®

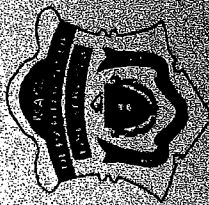
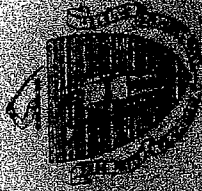


Commonwealth of Massachusetts

Executive Office of Public Safety and Security

Department of Fire Services

Office of the State Fire Marshal



Certificate of Completion

This certifies that
also signed

Successfully completed the Crowd Manager Training Program
in accordance with 802 CMR sec. 10.13(d) - Designation of a Crowd Manager

Date issued: December 8, 2014

Expires: December 8, 2017

Certificate # 20xjpkN7DkDMhVT

Stephen D. Coan

State Fire Marshal

Operational Logistics/Delivery Plans

The Friendly Toast is a fun, eclectic and family-friendly, all day breakfast restaurant, serving high quality food, at an affordable price. The restaurant aims to serve creative meals in a truly unique atmosphere, unlike any other restaurant in Boston, with breakfast served day and night. In addition to delectable breakfast menu items, the restaurant serves up a great selection of burgers, sandwiches and other appetizers, not to mention a whole variety of drinks, including frappes and smoothies for the kids, along with a diverse selection of adult beverages. The Friendly Toast has a little bit of everything for everyone.

The restaurant will be using Dashed with works exclusively with Foodler to deliver food. In addition, the restaurant will be using Perkins and US Food as the main purveyors. Most of the products will be delivered 5 times per week, while produce will be delivered 7 days per week. For alcohol, there will be approximately 4 deliveries per week, from United, Burke, Craft, and Horizon. The orders will be received in the back of the building.

TOWN of BROOKLINE

Massachusetts

BUILDING DEPARTMENT



Daniel F. Bennett
Building Commissioner

INTEROFFICE MEMORANDUM

Date: January 10, 2017

To: Melvin Kleckner
Town Administrator

From: Daniel Bennett
Building Commissioner

Re: 1366 Beacon Street - Application from Toasted Brothers Brookline LLC, d/b/a The Friendly Toast, R. Scott Pulver & Eric Goodwin, LLC, Managers, for a License to Expose, Keep for Sale and To Sell All Kinds of Alcoholic Beverages as a Seven Day Common Victualler and Entertainment (TV & Taped Music) License with a seating capacity of 142 and operating hours of Sunday-Saturday 7am-10pm, Liquor hours on Sunday 10am-10pm and Monday-Saturday 8am-10pm (your memo dated December 7, 2016).

The subject premises is located in a G 1.75 (CC) General Business District. The use as a restaurant is permitted as of right per Section 4.07, Use #30 of the Town of Brookline Zoning By-Law.

The establishment meets the requirements of the Zoning By-Law and Building Code for a **maximum of 140 seats** and NOT the 142 seats requested in the application. The applicant is reminded that all signs and advertising devices require permits prior to installation and must be approved pursuant to the Zoning By-Law. It should also be noted that all building, plumbing, gasfitting, wiring and mechanical work requires permits from the Building Department.

If an odor problem occurs as a result of this use an odor control system designed and stamped by a registered professional engineer must be installed with a maintenance and cleaning schedule approved by the Building Department.

The Building Department has no objection with the application from Toasted Brothers Brookline LLC, d/b/a The Friendly Toast, R. Scott Pulver & Eric Goodwin, LLC, Managers, for a License to Expose, Keep for Sale and To Sell All Kinds of Alcoholic Beverages as a Seven Day Common Victualler and Entertainment (TV & Taped Music) License with a seating capacity of 140 allowed as of right per zoning and not the 142 requested in the application.

BROOKLINE HEALTH DEPARTMENT

M E M O R A N D U M

To: Melvin Kleckner,
Town Administrator
Board of Selectmen

From: Alan Balsam, ^{AB}
Director of Public Health and Human Services

Date: January 13, 2017

Re: The Friendly Toast
1366 Beacon St.
Scott Pulver & Eric Goodwin, Operator/Manager

Please be advised that this Department has reviewed the application and plans for the above noted establishment and have no objection to the issuance of a Common Victualler & Entertainment License.

This recommendation is under the following conditions:

- The establishment is renovated to comply with Health Code requirements
- The operator obtains Food Safety Certification
- An odor control system be installed and maintained to prevent cooking odors should nuisance complaints occur.
- The establishment receives a pre-operational inspection before the license is released
- All required applications and fees are submitted to Department as required.
- All approved outdoor seating must be posted "No Smoking" as required by Town By-Law
- The establishment must comply with the Town By-Laws on the use of artificial Trans-Fats, Polystyrene and Offering Public Water.



BROOKLINE POLICE DEPARTMENT
Brookline, Massachusetts

DANIEL C. O'LEARY
 CHIEF OF POLICE

To: Chief Daniel O'Leary

From: Lieutenant Derek Hayes

Re: Toasted Brothers Brookline, LLC, d/b/a The Friendly Toast – 1366 Beacon Street
 Application for a New License

Date: January 5th, 2017

Sir,

On behalf of Toasted Brothers Brookline, LLC, d/b/a The Friendly Toast, LLC Managers, R. Scott Pulver and Eric Goodwin, have applied for a section 12 license to Expose, Keep for Sale and to Sell All Kinds of Alcoholic Beverages as a Seven Day CV and Entertainment license at 1365 Beacon Street.

Toasted Brothers Brookline, LLC is intending on having a seating capacity of ~~142~~. Their proposed hours of operation for liquor service are Sunday 10am-10pm and Monday-Saturday 8am-10pm. Their proposed hours of operation for food service are Sunday-Saturday 7am - 10pm. An Entertainment Application was submitted requesting taped music and televisions from 7am-10pm seven days a week. A commercial lease was submitted indicating that they legally occupy the space at 1366 Beacon Street.

The members of the LLC or those with financial interest in the new business and Manager of Record are:

1. Eric Goodwin – 50% owner, LLC Manager

[REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]



2. Robert Scott Pulver – 50 % owner, LLC Manager

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

3. Staci Pinard – Manager of Record

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Toasted Brothers Brookline, LLC is requesting that the Board approve Staci Pinard as the Manager of Record for The Friendly Toast. Ms. Pinard has successfully completed her in-person course in the safe service of alcohol. A letter from a known TiPS trainer was submitted stating that she had passed the course on 12-03-16. Ms. Pinard is a US citizen over the age of 21 years. A copy of her Birth Certificate was submitted. She has no financial interest in this business. According to the application, she has never been a Manager of Record of a license to sell alcoholic beverages that has been suspended, revoked or cancelled. This business will have a bar and as such will be required to submit a Crowd Manager Certificate. Ms. Pinard submitted proof that she is certified as a crowd manager.

A meeting will be held on January 09th, 2017 at 11am here at the Brookline Police Station to discuss the liquor regulations and go over what is expected during an administrative inspection. Ms. Pinard and Mr. Goodwin are expected to attend this meeting. They will be given a written document outlining the requirements of an administrative inspection as well as a copy of the Town of Brookline's Sale of Alcoholic Beverages Regulations.

All of the above listed people have submitted a full set of finger prints taken by the Brookline Police Department for the purpose of conducting a State and National criminal record background check. The results of those queries have not come back from the State at this time. If information is received that would disqualify any of these applicants, a supplemental report will be submitted. Queries were conducted of other law enforcement databases and they revealed no disqualifying information.

The start-up cost for this license which includes purchase price, renovations, inventory etc is \$1,461,000. \$292,200 will be provided by LLC member funds. The remaining \$1,168,800 will be loaned by Cambridge Savings Bank. They are seeking approval to pledge this license.



According to the application, the applicants have a financial interest in liquor licenses in Boston and in Cambridge. I spoke with the licensing agents in these communities and they report have no issues with the licensee.

I find no reason to deny any part of this application.

Respectfully Submitted,

Lieutenant Derek Hayes





TOWN of BROOKLINE

Massachusetts

BOARD OF SELECTMEN

NEIL A. WISHINSKY, Chairman
NANCY A. DALY
BENJAMIN J. FRANCO
NANCY S. HELLER
BERNARD W. GREENE

333 WASHINGTON STREET
BROOKLINE, MASSACHUSETTS 02445

(617) 730-2200
FAX: (617) 730-2054
www.BrooklineMA.gov

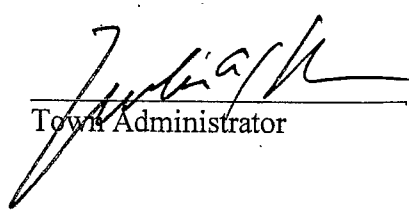
MELVIN A. KLECKNER
Town Administrator

January 6, 2017

TO TOWN MEETING MEMBERS IN PRECINCTS 9 & 10

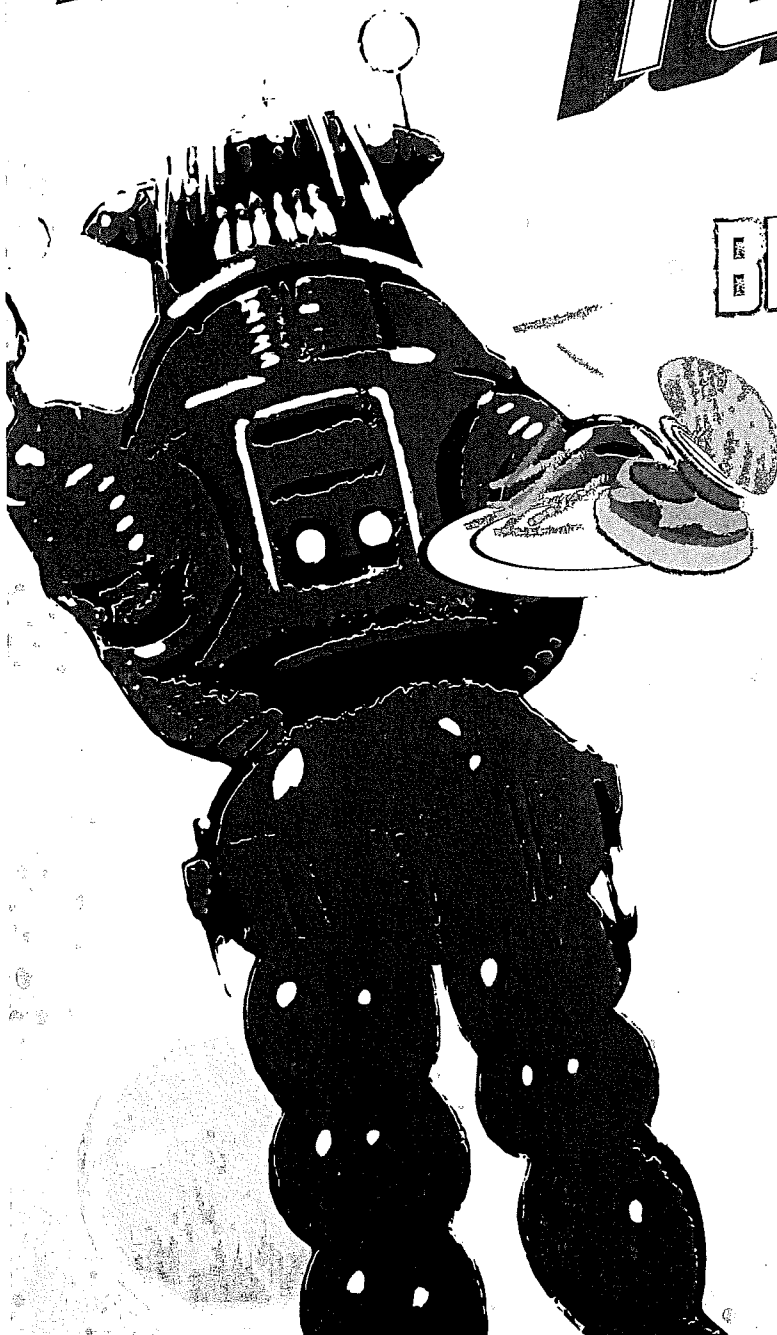
This is to advise you that a Public Hearing will be held on the application of Toasted Brothers Brookline LLC, d/b/a The Friendly Toast, R. Scott Pulver & Eric Goodwin, LLC Managers, for a license to Expose, Keep for Sale and Sell All Kinds of Alcoholic Beverages To Be Drunk on the Premises as a Seven Day Common Victualler and Entertainment (Taped Music & TV) License at 1366 Beacon Street, with seating capacity of 142. Hours of operation Sunday-Saturday 7am-10pm, Liquor Hours, Sunday 10am-10pm, Monday-Saturday 8am-10pm. This License is pledged to the Cambridge Savings Bank.

For your information, the Board of Selectmen will consider this and other licensing matters commencing at approximately 8:00 P.M. on Tuesday, January 17, 2017 in the Selectmen's Hearing Room, 6th Floor, Town Hall, 333 Washington Street.


Town Administrator

cc R. Scott Pulver
Eric Goodwin
Joshua M. Bowman, Esq.

The FRIENDLY TOAST



BREAKFAST
LUNCH
DINNER
FULL BAR
ALL DAY!

PORTSMOUTH

113 CONGRESS ST.
PORTSMOUTH, NH
603-430-2154

OPEN LATE FRIDAY & SATURDAY

CAMBRIDGE

1 KENDALL SQ.
CAMBRIDGE, MA
617-621-1200

BACK BAY

35 STANHOPE ST
BOSTON, MA
617-456-7849

OPEN LATE FRIDAY & SATURDAY

BREAKFAST

ALL DAY, EVERYDAY

*PLEASE ALERT YOUR SERVER OF ANY FOOD ALLERGIES

BREAKFAST STAPLES

SERVED WITH HOME FRIES (OR FRUIT SALAD +\$3.00)

EGG SANDWICH\$9.00
Two eggs any way, on any homemade bread, grilled biscuit, English muffin, or bagel & your choice of cheese.
ADD ANY VEGETABLE +\$1.00, OR MEAT +\$2.00

BASIC BREAKFAST\$7.50
Two eggs any which way & a slab of homemade toast.

BREAKFAST BURRITO\$12.50
A flour tortilla filled with scrambled eggs, black beans, salsa, our avocado lime sauce & cheddar

BISCUITS & GRAVY\$13.00
Our made-from-scratch biscuit topped with grilled tomatoes, real or vegetarian sausage, two over easy eggs, & white pepper gravy.

MONTE CRISTO\$13.00
Our oatmeal French toast filled with scrambled eggs, ham, Swiss cheese & dijon mustard, dusted with powdered sugar & served with a side of strawberry habanero.

HUEVOS RANCHEROS\$13.00
Cheddar melted on anadama bread & two poached eggs, avocado & fresh salsa.
ADD CHORIZO +2.00

BREAKFAST SIDES

HOME FRIES\$3.00
BACON, SAUSAGE, TURKEY BACON\$4.00
VEGETARIAN BACON OR SAUSAGE\$4.00
HOMEMADE TOAST OR BISCUIT\$2.50
APPLE CINNAMON MUFFIN\$3.00
CORN BREAD\$3.00
CHEDDAR CHEESE GRITS\$3.00
ENGLISH MUFFIN\$2.00
2 EGGS\$2.50
CORNED BEEF HASH\$5.00
FRUIT SALAD\$5.50
BAGEL & CREAM CHEESE\$4.50
BAGEL, CREAM CHEESE & LOX\$7.00

SWEET STUFF

ADD A BOTTLE OF REAL MAPLE SYRUP FOR ONLY \$2.00
MADE FOR US BY FULLER'S SUGARHOUSE IN NH.

PANCAKES
ONE\$7.00 TWO\$9.00
Plain or with blueberries, chocolate chips, or bananas.

GLUTEN FREE PANCAKES
ONE\$8.00 TWO\$10.00
Plain or with blueberries, chocolate chips, or bananas.

VEGAN PANCAKES
ONE\$8.00 TWO\$10.00
Plain or with blueberries, chocolate chips, or bananas.

PULVERIZER PUMPKIN PANCAKES
ONE\$9.00 TWO\$12.00
Just like pumpkin pie, with real whipped cream.

KING CAKES\$12.50
Two "mini" pancakes with bananas & chocolate chips inside & peanut butter in between, with real whipped cream on top; encircled by a side of bacon. (or vegetarian or turkey bacon, but Elvis will roll in his grave)

FRENCH TOAST
ONE\$6.00 TWO\$8.00
Choose from any of our homemade breads.

WAFFLE\$8.00
An 8" Belgian waffle from our homemade mix.

CARAMEL APPLE WAFFLE\$10.00
An 8" Belgian waffle topped with caramelized apples, crushed nuts & house made caramel sauce.

CREPES

PB-&-FLUFF\$11.00
Two crepes filled with peanut butter & fluff filling, topped with mixed nuts & fresh fruit.

KING'S WAY\$12.00
Two crepes filled with caramelized bananas, peanut butter & bacon. Topped with chocolate sauce & whipped cream & served with fresh fruit.

SAVORY STYLE\$13.00
Two crepes filled with peppers, onions, spinach, bacon, cheddar & Parmesan cheese. Topped with hollandaise & served with home fries.

FIT & FRIENDLY

HOMEMADE GRANOLA\$6.00
Made with oats, cashews, pecans & honey, served with yogurt or milk.
ADD FRESH FRUIT, +2.00

FAB 5.0\$14.00
A sandwich of scrambled egg whites, baby spinach, and turkey bacon on toasted gluten free bread. Served with a cup of fruit salad.

PEASANT\$12.00
Two low fat piles: black beans, spinach and feta on one side, scrambled egg whites, dirty rice, and corn on the other. Served with toast.

SO IT VE-GAN\$13.00
Tofu scramble with black beans, salsa, kale, roasted red peppers, corn salsa & tortilla strips, served with home fries & toast.

BENEDICTS

SERVED WITH HOUSE-MADE HOLLANDAISE, MADE FRESH DAILY, SERVED WITH HOME FRIES (OR FRUIT SALAD +\$3.00)

FRIENDLY TOAST BENNY.....\$13.00
An English muffin, Virginia baked ham, two poached eggs & hollandaise.

SMOKED SALMON BENNY.....\$14.00
Our whole wheat toast topped with smoked salmon, two poached eggs, hollandaise & scallions.

BABE BENNY.....\$14.00
Homemade biscuit topped with herb roasted pulled pork, two poached eggs, & hollandaise.

MAAAAAAAA!! MEATLOAF BENNY.....\$14.00
A thick slab of our oatmeal toast topped with homestyle meatloaf, two poached eggs & Hollandaise finished with a Sriracha honey glaze.

BLT BENNY.....\$14.00
An English muffin, baby spinach, tomatoes, bacon, two poached eggs & hollandaise.

IRISH BENNY.....\$14.00
An English muffin, corned beef hash, two poached eggs & hollandaise.

OMELETS & SCRAMBLES

SERVED WITH HOME FRIES (OR HOUSE GRITS +\$1.50, FRUIT SALAD +\$3.00) AND YOUR CHOICE OF TOAST SUBSTITUTE EGG WHITES OR TOFU (+\$1.00)

SKLARMAGEDDON.....\$14.00
An omelet built to kill, with sausage, bacon, ham, red-chili pecans, jalapeño-jack & Swiss cheeses, topped with a zesty maple sour cream.

SAM'S GARDEN OMELET.....\$13.00
An omelet with mushrooms, asparagus, spinach, garlic, and goat cheese.

NEW HAMPSHIRE'S FINEST.....\$13.00
A scramble with goat cheese, asparagus, scallions & bacon.

GUY SCRAMBLE.....\$12.50
A scramble with cheddar, avocado, black beans & fresh salsa.

RED'S SCRAMBLE.....\$13.50
A scramble with pulled pork, bacon, onions, peppers, cheddar cheese & a BBQ drizzle.

KATE'S TOFU SCRAMBLE.....\$12.50
A tofu scramble with vegetarian sausage, mushrooms, corn salsa, feta & provolone.

GREEK SCRAMBLE.....\$12.00
A scramble with tomatoes, feta cheese, kalamata olives, baby spinach & black pepper.

MAKE YOUR OWN.....\$8.50
Add up to six of the following.

VEGETABLES.....\$1.00 EACH
asparagus, tomato, corn salsa, spinach, kale, broccoli, avocado, onions, scallions, jalapeños, black olives, mushrooms, peppers

CHEESE.....\$1.50 EACH
cheddar, American, provolone, jalapeño-jack, Swiss, feta, Parmesan, goat.

MEAT/MEAT SUBSTITUTES.....\$2.00 EACH
bacon, ham, sausage, chorizo, corned beef hash, salmon, pulled pork, turkey bacon, vegan bacon, vegan sausage

BREAKFAST PLATES

SWITCH OUT YOUR HOME FRIES FOR HOUSE GRITS +\$1.50 OR FRUIT SALAD, +\$3.00

OLE MISS.....\$13.50
Our cayenne-cheddar toast topped with sausage (real or veg.), mashed chipotle sweet potatoes, two scrambled eggs & mango sour cream, served with home fries.

MEXICAN MASHED MEAL.....\$12.50
Spicy mashed potatoes topped with chorizo, two fried eggs & chipotle sauce served with your choice of toast.

TACO AFTER PARTY.....\$13.00
Three tortillas filled with avocado lime sauce, jalapeño-jack cheese, scrambled eggs, black beans & salsa, topped with corn salsa, chipotle mayo, tortilla strips & scallions. Served with home fries
ADD ANY MEAT OR MEAT SUBSTITUTE FOR +\$2.00

COSTA RICAN.....\$11.00
Black beans, salsa, provolone cheese & corn salsa topped with 2 sunny side eggs, sour cream & scallions. Served with home fries & your choice of toast.

KISS MY GRITS.....\$13.00
Our homemade biscuit topped with fried chicken tenders, over easy eggs & cheddar grits, finished with Sriracha honey glaze. Served with home fries

EGG-IN-A-HOLE.....\$8.00
2 pieces of crispy, buttery grilled bread with an egg in the middle served with home fries.

BIG PAPI'S POTATO SKILLET.....\$9.50
A huge pile of potatoes, broccoli, bacon, Parmesan cheese, sour cream & scallions, served with your choice of toast.

ADD TWO EGGS ANY STYLE +\$2.50

MEG'S AMERICAN BURRITO.....\$13.00
A wrap filled with scrambled eggs, bacon, American cheese & tater tots. Served with home fries.

CHICKEN & WAFFLES.....\$14.00
A homemade waffle topped with fried chicken tenders & a chorizo-corn gravy.

*CONSUMING RAW OR UNDER-COOKED FOODS SUCH AS MEAT, EGGS, OR SEAFOOD CAN INCREASE YOUR LIKELIHOOD OF CONTRACTING A FOOD-BORNE ILLNESS

LUNCH & DINNER

PLEASE ALERT YOUR SERVER OF ANY FOOD ALLERGIES

APPETIZERS

ANN MARIE'S QUESADILLA \$11.00
American & cheddar, black beans, scallions, roasted corn salsa & vegetarian sausage in a Quesadilla with zesty maple sour cream on top.

NACHOS \$11.50
A huge platter of fresh tortilla chips, jalapeño-jack cheese, black olives, Cuban beans, salsa, scallions, avocado-lime sauce & sour cream

ADD GRILLED CHICKEN, BUFFALO CHICKEN TENDERS, TACO SEASONED BEEF OR PULLED PORK +\$3.00

VEGAN NACHOS \$12.00
A huge platter of fresh tortilla chips, vegan cheese, black olives, Cuban beans, salsa, scallions & avocado-lime sauce.

ADD VEGAN CHICKEN OR VEGAN CHILI +\$3.00

KITCHEN SINK QUESADILLA \$11.50
Jalapeño-jack cheese, cheddar cheese, spicy pecans, spinach, fried red onions, & sweet potato fries in a Quesadilla, topped with mango sour cream & a balsamic glaze. Served with coconut shrimp.

ORLEANS FRIES \$10.50
Sweet potato fries tossed in brown sugar & Tabasco, served with sour cream.

CHEESY FRIES \$10.50
Blue & provolone melted on French fries, with strawberry-habanero dip.

WHEN I DIP, YOU DIP, WE DIP \$13.00
A hot bowl of buffalo chicken dip topped with blue cheese & served with tortilla chips & crisp celery sticks.

TOT FOR TEACHER \$12.00
A big bowl of tater tots topped with melted cheddar cheese smothered with herbaceous mushroom beef gravy.

SOUPS & SALADS

VEGAN CHILI \$7.00
Made with bulgur wheat, peppers, beans & corn, served with corn tortilla chips.

TOMATO & FETA BISQUE \$6.00
It wants you to dunk a grilled cheese in it.

NEW ENGLAND CLAM CHOWDAH \$6.00
The enduring classic.

SEASON OF THE 'WICH \$3.00
Add a 1/2 grilled cheese to your soup.

HOUSE SALAD \$10.00
Mixed greens, tomatoes, cucumbers, carrots, peppers, onions & olives.

CAESAR SALAD \$10.00
Romaine lettuce, Parmesan cheese, tomatoes & croutons, tossed in a Caesar dressing.
ADD GRILLED CHICKEN +\$3.00

PORT WILLIAM \$13.50
Lettuce, baby spinach, smoked salmon, goat cheese, spicy pecans, green & red peppers, cucumbers & scallions.

BACKYARD BBQ \$13.00
Mixed greens, grilled (or vegan) chicken, avocado, black beans & corn salsa. Drizzled with BBQ sauce & topped with crispy red onions.

MEDITERRANEAN SALAD \$11.00
Mixed greens, roasted red peppers, red onions, kalamata olives, our house made falafel & feta cheese.

FALL HARVEST SALAD \$10.00
Mixed greens, sliced apples, blue cheese & cashews.
ADD GRILLED CHICKEN +\$3.00

MAINS

TACO PARTY \$13.50
Three soft-shell tacos with shredded lettuce, roasted corn salsa, jalapeño jack cheese, avocado lime and chipotle sauces, mango sour cream and your choice of meat: pulled pork, taco seasoned beef, grilled or fried chicken, coconut shrimp, or falafel. Served with a side of chips and salsa.

LILY P'S MAC-&-CHEESE \$12.00
A big bowl of cavatappi pasta with house made cheese sauce. Done up one of the following ways:

GEOFF'S WAY \$14.00
With chopped tomatoes & crispy bacon (real or veg)

TY'S WAY \$14.00
With grilled chicken & broccoli

SHAY'S WAY \$19.00
With vegan cashew "cheese", spinach, broccoli & scallions.

DAVE'S WAY \$14.00
With buffalo cheese sauce, diced tomatoes, scallions, blue cheese & grilled chicken.

STIR FRY \$11.00
Broccoli, mushrooms, onions, carrots, peppers & spinach sautéed with garlic, & teriyaki sauce over brown rice.
ADD SESAME BAKED TOFU +2.00, ADD CHICKEN +3.00

BEANS-&-RICE \$11.00
A large plateful of "dirty" rice (brown rice, spices & a bit of citrus), topped with Cuban kidney beans, roasted-corn salsa & mango sour cream.
ADD CHICKEN, PULLED PORK, CHORIZO, VEGGIE SAUSAGE OR VEGGIE BACON +\$3.00

BETHANY'S COTTAGE PIE \$13.00
Our homestyle meatloaf, corn succotash, herbaceous beef mushroom gravy & spicy garlic mashed potatoes.

SHRIMP & GRITS \$14.00
A bed of cheesy grits topped with Cajun seasoned peppers, onions, bacon, tomato & coconut shrimp. Served with a biscuit.

BURGERS

HALF POUND OF THE HIGHEST QUALITY FRESH GROUND BEEF ON A BUTTERY GRILLED BRIOCHE ROLL, WITH FRENCH FRIES & HOUSE MADE PICKLES

PLAIN BURGER \$11.00
With lettuce & tomato
ADD CHEESE +1.00

THE CLASSIC \$13.00
With house made thousand island, American cheese, lettuce & onion

THE PIT \$13.00
Smoky dry rubbed burger topped with bacon, deep fried red onions, lettuce, cheddar & jalapeño jack cheese, with BBQ sauce.

AVOCADO BURGER \$13.00
Fresh avocado, balsamic glaze, lettuce & tomato.

BAT OUT OF HELL BURGER \$13.00
A meatloaf patty topped with sautéed mushrooms & onions, bacon, cheddar cheese & garlic aioli on a brioche bun. Served with a side of beef mushroom gravy & Sriracha honey glaze.

VEGAN BURGER \$12.00
A black bean & sweet potato patty on a kaiser roll topped with lettuce, tomato, red onion & Dijon

BASICS

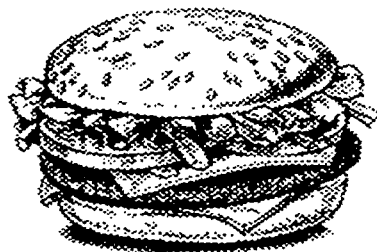
SERVED WITH FRENCH FRIES & HOUSE MADE PICKLES

SANDWICH \$10.00
Your choice of smoked turkey, roast beef, or marinated chicken breast on toasted homemade bread with lettuce, tomato & mayonnaise.

CLUB \$13.00
A triple decker with your choice of smoked turkey, roast beef, or marinated chicken breast on toasted homemade bread with bacon, lettuce, tomato & mayonnaise.

SILLY SALLY'S BLT \$11.00
Lots of real (or veg) bacon with lettuce, tomato & mayo.

GRILLED CHEESE \$10.00
Homemade bread with lots of any kind of cheese you want (cheddar, American, provolone, Swiss, jalapeño-jack, Parmesan, feta, blue, goat).



SPECIALTY SANDWICHES

ALL SPECIALTY SANDWICHES SERVED WITH FRENCH FRIES

THE D.G.G.C. \$11.00
A damn good grilled cheese on cayenne-cheddar bread with cheddar & American cheese, olive-garlic spread served with strawberry habanero sauce on the side.

PERFECT STEAK \$12.00
A wrap filled with shaved steak, roasted red peppers, mushrooms, onions, jalapeño jack & cheddar cheese. Served with a side of chipotle mayo. Or try with chicken or turkey!

VEGAN VALHALLA \$12.00
Baked Asian-sesame tofu, mushrooms, brown rice, scallions, spinach & tahini dressing in a wrap.

ALL IN A GLAZE WORK \$12.00
Grilled chicken with bacon, lettuce, tomato, garlic aioli & balsamic glaze on a French roll.

THE BREAKFAST CLUB \$12.00
Lots of real (or veg) bacon with lettuce, tomato, 2 over easy eggs & garlic aioli.

FALAFEL \$11.00
The classic middle-eastern wrap with house-made, chickpea falafel, tomatoes, cucumbers, lettuce, pickle, red onions, tahini dressing, & a shot of Sriracha.

BUFFALO CHICKEN GRILLED CHEESE BY MARCUS O'RELIUS \$12.00
Chicken tenders tossed in buffalo sauce, melted Swiss & blue cheese, and ranch dressing on oatmeal bread.

MISSION BURRITO \$10.00
Brown rice, black beans, salsa, cheddar & our avocado-lime sauce.
ADD MARINATED GRILLED CHICKEN, TACO SEASONED BEEF OR PULLED PORK +\$3.00

VEGAN BBQ CHICKEN WRAP \$12.00
Vegan chicken, vegan cheese, spinach, tomatoes, fried onion & mesquite BBQ sauce.

FISH BURRITO \$12.00
Fried haddock, avocado, black olives, thousand island, lettuce, tomatoes & red onions.

CUBAN \$12.00
A hand pressed sandwich filled with pulled pork, ham, pickles, Swiss cheese, dijon mustard & garlic aioli.

GEORGIA REUBEN \$11.00
Smoked turkey, tangy honey coleslaw, melted Swiss cheese & thousand-island dressing on Anadama bread

DON'T WANT FRIES WITH THAT? SWITCH IT UP WITH ONE OF THE FOLLOWING!

CORN SUCCOTASH OR COLE SLAW NO CHARGE

SWEET POTATO FRIES OR TATER TOTS +\$1.50

ORLEANS FRIES OR CHEESY FRIES +\$2.50

GARDEN, CAESAR OR FRUIT SALAD +\$3.00

*CONSUMING RAW OR UNDER-COOKED FOODS SUCH AS MEAT, EGGS, OR SEAFOOD CAN INCREASE YOUR LIKELIHOOD OF CONTRACTING A FOOD-BORNE ILLNESS.

BEVERAGES

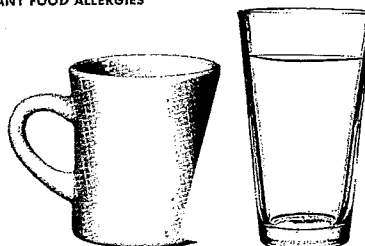
PLEASE ALERT YOUR SERVER OF ANY FOOD ALLERGIES

CAFFEINE

COFFEE\$2.50

WHITE HERON ORGANIC
LOOSE LEAF TEA\$3.50

ICED TEA OR COFFEE\$3.00



LOOKING FOR SOMETHING WITH A KICK?
ASK YOUR SERVER ABOUT OUR
COCKTAIL & BEER SELECTION!

OTHER DRINKS

JUICE (12OZ)\$3.50
orange, apple, cranberry, V8, grapefruit, pineapple

MILK\$3.50
whole, skim, or soy
add chocolate +.50

COCOA\$4.00
Served with whipped cream or marshmallows
regular, raspberry, caramel, mint, or cinnamon.

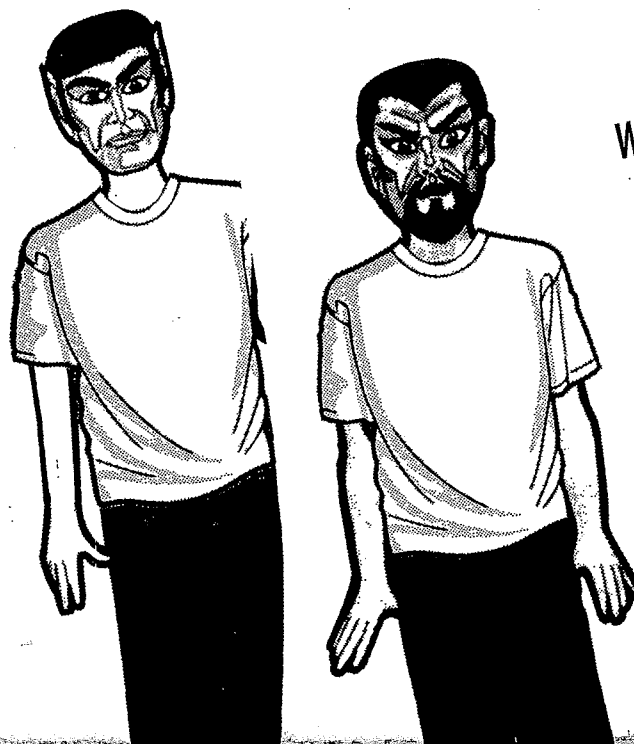
SMOOTHIES\$6.00
Choose any combination of 3 of the following; orange,
mango, banana, blueberry, strawberry, pineapple.

FRAPPES\$7.00
Made with Gifford's Premium Ice Cream vanilla,
chocolate, strawberry, & coffee.

LOWBROW LEAH'S LIQUID\$7.00
Vanilla ice cream & orange fanta.

LUXURY LEAH'S LIQUID\$10.00
Vanilla ice cream & granier.

THE PINKY\$8.00
Vanilla ice cream, Hershey's chocolate syrup &
fresh raspberries.



T-SHIRTS
WOMEN'S SHIRTS
MUGS
GLASSES
GIFT CARDS

OUR SOUVENIRS ARE
**OUT OF THIS
WORLD!**

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the_friendly_toast

PRESCRIPTION BANK NATIONAL PROHIBITION ACT

BOOK NO.

D107755

BLANK NO.

15

PERMIT NO.

R

Toasty Libations

Now is the Hour.....11

Hendrick's Gin, St. Elder Liqueur, cucumber, lime, ginger beer.

Frenzy.....11

Prairie Organic Vodka, Chambord, house berry purée, RIPE Sour Mix, pop rocks rim.

The Catcher in the Rye.....11

Redemption Rye Whiskey, Lillet Blanc, grapefruit, RIPE Sour Mix.



Keep it local & try this!

Featuring Cold River Blueberry Vodka...
Gluten-free and made in Maine with
Wild Maine Blueberries!

It's About Thyme.....10.

Cold River Blueberry Vodka, RIPE
Fresh Pressed Lemon Sour Mix,
thyme sprig.

Two Evils.....12.

Four Roses Bourbon, Downeast Cider, triple sec, Angostura and orange bitters.

American Mule.....9.

Tito's Handmade Vodka, lime, ginger beer.

War & Peace.....11.

House infused jalapeño tequila, RIPE Sour Mix, mango purée, honey salt rim.

Shandy's Painkiller.....10.

Flor de Caña Rum, cream of coconut, pineapple juice and orange juice, nutmeg sprinkle.

*Or try this with Tullamore Dew Irish Whiskey.

Cukes of Hazard.....11.

Milagro Silver Tequila, lime, agave, muddled cucumber, salted rim.

Cherry Sap Manhattan.....12.

Michter's Small Batch Bourbon, sweet vermouth, real maple syrup and cherry bitters.

Bloodies & Bubbles

Toast Classic Bloody.....9.

Tito's Handmade Vodka, spiced house made mix, celery salt rim.

Bay of Pigs.....10.

Bakon Vodka, house made bloody mix, bacon, Old Bay seasoning rim.

Hot Maria.....10.

House infused jalapeño tequila, house made bloody mix, chipotle spice rim.

Market Square Mimosa.....9.

Bubbles, triple sec, OJ.

Kendall Square Cocktail.....10.

Bubbles, St. Elder Liqueur, grapefruit.

Back Bay Breeze.....10.

Bubbles, apricot liqueur, OJ, cranberry.

Apple Crisp Mimosa.....10.

Lunetta Prosecco, fresh apple cider and orange bitters.



Make it Tito's
Handmade in Austin, Texas
Gluten-Free!

Friendly Wake Ups

Irish Caife.....9.

Tullamore Dew Irish Whiskey, caramel, cinnamon cream top.

Caffeine Machine.....9.

Van Gogh Dutch Chocolate Vodka, white crème de cocoa, coffee, whipped cream, cocoa powder, served hot or cold.

Crime & Punishment Martini.....10.

Vincent Van Gogh Double Espresso Vodka, Bailey's Irish Cream, Kahlua.

Kentucky Coffee.....11.

Maker's Mark, Bailey's Irish Cream, nitro cold brew coffee, black walnut bitters and cinnamon, topped with whipped cream.

ASK ABOUT OUR HOUSE-INFUSED
SPIRITS & DAILY DRINK SPECIALS!

PRESCRIPTION BANK NATIONAL PROHIBITION

BOOK
NO.

D107755

BLANK
NO.

15

PERMIT
NO.

White Wines

Sycamore Lane Pinot Grigio7/28.

California

Aromas of pears, melon, and tropical fruits are accented with a pleasant floral note. Light-to-medium bodied, round in texture.

Bogle Chardonnay8/32.

California

Green apples and juicy pears give way to elegant hints of lemon meringue, with a ripe and refreshing finish.

Red Wines

Seaglass Pinot Noir7/28.

Santa Barbara County, California

Well balanced with bright red cherry and strawberry flavors, followed by a vibrant acidity.

Kunde Cabernet Sauvignon9/36.

Sonoma, California

Concentrated flavors of plum, cassis and red currants find balance with the oak in this wine.

Bubbles

Lunetta Prosecco9/36.

Veneto, Italy

Refreshing and dry with crisp fruit flavors and a clean finish.

House Made Sangria

Seasonal9/32.

Available by the glass or pitcher.

Bottled Beer

Allagash Saison (12oz., 6.1% ABV)7.

Allagash White (12oz., 5.1% ABV)6.5

Ballast Point Calm Before the Storm7.
(12oz., 5.5% ABV)

Bud/Bud Light (12oz., 5%, and 4.2% ABV respectively)4.

Corona (12oz., 4.6% ABV)4.5

Dale's Pale Ale (19.2oz., 6.5% ABV)8.5

Downeast Cider (12oz., 5% ABV)6.5

Geary's Ixnay (Gluten Free - 12oz., 4.7% ABV)6.

Goose Island Four Star Pilsner6.
(16oz. can, 5.1% ABV)

Jack's Abby House Lager (16oz. can, 5.2% ABV)7.

Maine Beer Company Peeper Ale (16oz., 5.5% ABV)9.

Miller Highlife (12oz., 4.7% ABV)3.5

Moat Mt. Bone Shaker (16oz. can, 5.5% ABV)7.

PBR (16oz. can, 5% ABV)3.5

Rogue Mocha Porter (12oz., 5.3% ABV)7.

Stone Arrogant Basard (16oz. can, 7.2% ABV)8.25

White Birch Berliner Weiss (12oz., 5.5% ABV)6.5

Toast Time!

50% OFF APPETIZERS

DRINK SPECIALS



Sun-Thurs 5-7pm
Fri-Sat 8-10pm

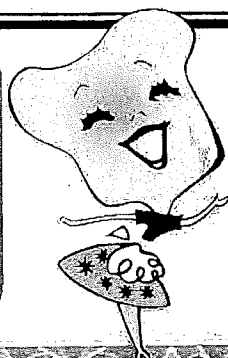
Draft Beer

Ask your server for our current selections.

Are you our
**"FRIEND W/
BENEFITS?"**

Get your mind
out of the gutter!

It's our Loyalty
program card where
you spend \$200 and
get a \$20 gift card!



Service Industry Night
Every Tuesday!
Get ½ OFF your
entire bill all day!
Just bring in a
recent pay stub.

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receiving
rewards when
you check in!

The Friendly Times

Issue No 1

Portsmouth • Cambridge • Back Bay

October 8, 2013

Toasty Libations

Now is the Hour.....12.

Hendrick's Gin, St. Elder Liqueur, cucumber, lime, ginger beer.

Frenzy.....12.

New Amsterdam Vodka, 44 North Nectarine Vodka, Chambord, lemon sour and a splash of grenadine.

The Catcher in the Rye.....11.

Rye Whiskey, Lillet Blanc, grapefruit, RIPE Sour Mix.



Keep it local & try this!

Featuring Cold River Blueberry Vodka...
Gluten-free and made in Maine with
Wild Maine Blueberries!

It's About Thyme

Cold River Blueberry Vodka, RIPE
Fresh Pressed Lemon Sour Mix,
thyme sprig.

Two Evils.....12.

Four Roses Bourbon, Downeast Cider, triple sec, Angostura orange bitters.

American Mule.....10.

Tito's Handmade Vodka, lime, ginger beer.

War & Peace.....11.

House infused jalapeño tequila, RIPE Sour Mix, mango purée, honey salt rim.

Shandy's Painkiller.....12.

Flor de Caña Rum, cream of coconut, pineapple juice and orange juice, nutmeg sprinkle.

*Or try this with Tullamore Dew Irish Whiskey.

Cherry Sapp Manhattan.....12.

Makers Mark, Sweet Vermouth, Real Maple Simple Syrup and Cherry Bitters.

Bloodies & Bubblics

Toast Classic Bloody.....9.

Tito's Handmade Vodka, spiced house made mix, celery salt rim.

Bay of Pigs.....10.

Bakon Vodka, house made bloody mix, bacon, Old Bay seasoning rim.

Hot Maria.....10.

House infused jalapeño tequila, house made bloody mix, chipotle spice rim.

Market Square Mimosa.....9.

Bubbles, triple sec, OJ.

Kendall Square Cocktail.....10.

Bubbles, St. Elder Liqueur, grapefruit.

Back Bay Breeze.....10.

Bubbles, apricot liqueur, OJ, cranberry.



CHOOSE
HANDMADE

Make it Tito's
Handmade in Austin, Texas
Gluten-Free!

Friendly Wake Ups

Irish Caife.....9.

Tullamore Dew Irish Whiskey, caramel, cinnamon cream top.

Caffeine Machine.....9.

Van Gogh Dutch Chocolate Vodka, white crème de cocoa, coffee, whipped cream, cocoa powder, served hot or cold.

Crime & Punishment Martini.....12.

Vincent Van Gogh Double Espresso Vodka, Bailey's Irish Cream, Kahlua.

ASK ABOUT OUR SEASONALLY INFUSED
HOUSE SPIRITS & DAILY DRINK SPECIALS!



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The Friendly Times

Issue No 1

Portsmouth • Cambridge • Back Bay

October 8, 2013

White Wines

DaVinci Lane Pinot Grigio Italy..... 8./32.

Flavors of apple, tropical fruit and citrus, with a touch of minerality and a lively acidity.

Matua Sauvignon Blanc Marlborough, NZ 9./36.

Hints of tropical fruit, gooseberry, and coconut. Medium to full bodied with herbal, citrus and ripe peach flavors.

Bogle Chardonnay California..... 8./32.

Green apples and juicy pears give way to elegant hints of lemon meringue, with a ripe and refreshing finish.

Red Wines

MacMurray Pinot Noir Central Coast 9./36.

Velvety soft tannins meld with ripe red fruit flavors.

Ruta 22 Malbec Mendoza, Argentina 8./32.

Ripe fruit with a hint of vanilla on the nose. Soft and smooth with a subtle oak finish.

Josh Cabernet Sauvignon California..... 10./40.

Juicy with plum and blackberry flavors, layered with smoky and sappy Maplewood, roasted almonds and hazelnuts.

Bottled Beer

Downeast Original Unfiltered Cider 7.
5.1% / 12oz Can

Pabst Blue Ribbon Lager..... 4.
4.7% / Tall Boy

Weihenstephaner Hefeweizen..... 6.
5.4% / 12oz Bottle

Sixpoint Crisp Pilsner 6.
5.4% / 12oz Can

Cisco Grey Lady Witbier..... 6.
4.5% / 12oz Bottle

Smuttynose Bouncy House Session IPA..... 6.
4.3% / 12oz Bottle

Sixpoint Bengali East Coast IPA 7.
6.2% / 12oz Can

Coronado Mermaid's Red Amber 7.
5.7% / 12oz Bottle

Ithaca Flower Power IPA..... 7.5
7.5% / 12oz Bottle

Otter Creek Overgrown Pale Ale 7.
5.5% / 12oz Bottle

Lord Hobo BOOM Sauce..... 9.
7.4% / Tall Boy

Revolution Bottom Up Wit..... 6.5
5% / 12oz Can

Toast Time!

50% OFF APPETIZERS



Sun-Thurs 5-7pm
Fri-Sat 8-10pm

House Made Sangria

Seasonal..... 9./32.

Available by the glass or pitcher.

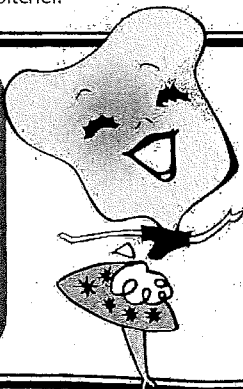
Draft Beer

Ask your server for our current selections.

Are you our
"FRIEND W/
BENEFITS?"

Get your mind
out of the gutter!

It's our Loyalty
program card where
you spend \$200 and
get a \$20 gift card!



Service Industry Night
Every Tuesday!
Get 1/4 OFF your
entire bill all day!
Just bring in a
recent pay stub.

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THE ONLY SOUTHERN BLENDED VODKA OF THE MODERN BLENDING **PRESCRIPTION BLANK** **NEW ORLEANS PRODUCTIONS**

BOOK
NO.

D107755

BLANK
NO.

15

PERMIT
NO.

12

Toasty Libations12.

Now is the Hour

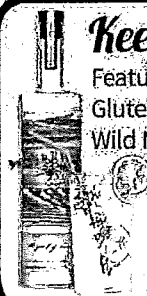
Hendrick's Gin, Elderflower liqueur, cucumber, lime, ginger beer.

Frenzy

House infused berry vodka, house mix, honey, pop rocks.

The Catcher in the Rye

Rye Whiskey, Lillet Blanc, grapefruit juice, house mix.



Keep it local & try this!

Featuring Cold River Blueberry Vodka...
 Gluten-free and made in Maine with
 Wild Maine Blueberries!

It's About Thyme

Cold River Blueberry Vodka,
 house mix, thyme.

Two Evils

Four Roses Bourbon, Downeast Cider, triple sec, bitters.

War & Peace

House infused jalapeño tequila, house mix, mango purée, salted honey rim.

Shandy's Painkiller

Flor de Cana Rum, cream of coconut, pineapple, orange juice, nutmeg.

Sleep in the City

Tito's Handmade Vodka, fresh brewed chamomile tea, lemon and cranberry juice.

Cherry Sap Manhattan

Makers Mark, Sweet Vermouth, real maple syrup, cherry bitters.

Cukes of Hazard

Patron Silver Tequila, lime, agave, muddled cucumber, salted rim.

Bloodies & Bubblys

Toast Classic 10.

Tito's Handmade Vodka, house bloody mix, celery salt rim.

Bay of Pigs 11

Bakon Vodka, house bloody mix, Old Bay seasoning rim.

Hot Maria 10.

House infused jalapeño tequila, house bloody mix, chipotle spice rim.

Market Square Mimosa 10.

Triple sec, OJ, bubbly.

Kendall Square Cocktail 11.

Elderflower liqueur, grapefruit juice, bubbly.

Back Bay Breeze 11.

Apricot liqueur, OJ, cranberry juice, bubbly.



Make it Tito's
 Handmade in Austin, Texas
 Gluten-Free!

Friendly Wake Ups

Irish Red Eye 11

Glendalough Irish Whiskey, Van Gogh Double Espresso Vodka, Baileys, caramel. Topped with Nitro cold brew iced coffee.

Caffeine Machine 10.

Van Gogh Chocolate Vodka, crème de cacao, coffee, whipped cream. Served hot or iced.

Irish Caife 9.

Glendalough Irish Whiskey, caramel, coffee, whipped cream.

ASK ABOUT OUR HOUSE-INFUSED
 SPIRITS & DAILY DRINK SPECIALS!

PRESCRIPTION BANK NATIONAL PROHIBITION

BOOK NO.

D107755

BLANK NO.

15

PERMIT NO.

White Wines

Sycamore Lane Pinot Grigio California7/28.

Aromas of pears, melon, and tropical fruits are accented with a pleasant floral note.

Akasi Sauvignon Blanc South Africa8/32.

Light, tart, and refreshing with notes of grapefruit and lime.

Bogle Chardonnay California8/32.

Green apples and juicy pears give way to elegant hints of lemon with a ripe refreshing finish.

Rosé Wines

Encostas Do Lima Vinho Verde Portugal7/28.

Refreshing and off dry with ripe red fruits and floral notes.

Red Wines

Seaglass Pinot Noir California7/28.

Well balanced with bright red cherry and strawberry flavors followed by a vibrant acidity.

Ruta 22 Malbec Argentina8/32.

Ripe fruit with a hint of vanilla on the nose. Soft and smooth with a subtle oak finish.

Akasi Cabernet Sauvignon South Africa8/32.

Deep, dark fruit with a touch of oak.

House Made Sangria

Seasonal9/36.

Available by the glass or pitcher, ask your server about our seasonal flavor.

Bottled Beer

Citizen Cider Unified Press (6.8% / Tall Boy) 8.

Champlain Orchards McIntosh & Maple 6.
(6% / 12oz Can)

Brewmaster Jack Stray Dog Lager (4.5% / 12oz) 6.

Ballantine XXX American Blonde (4.9% / Tall Boy) 5.

Pabst Blue Ribbon Lager (4.7% / Tall Boy) 4.

Paulaner Hefeweizen (5.5% / 12oz) 6.

Sixpoint Crisp Pilsner (5.4% / 12oz Can) 7.

Cisco Grey Lady Witbier (4.5% / 12oz) 6.

Ommegang Hennepin Farmhouse Saison 9.
(7.7% / 12oz)

Founders All Day IPA (4.7% / 12oz) 7.

Sixpoint Bengali East Coast IPA (6.2% / 12oz Can) 7.

Long Trail Limbo Double IPA (7.6% / 12oz) 8.

Jack's Abby Smoke & Dagger

Smoked Black Lager (5.8% / 12oz) 7.

Founder's Porter American Porter (6.5% / 12oz) 8.

Dogfish Head Indian Brown Ale (7.2% / 12oz) 8.

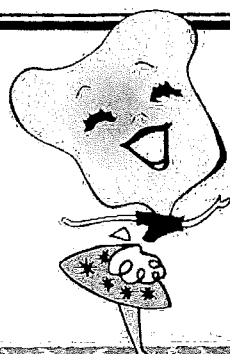
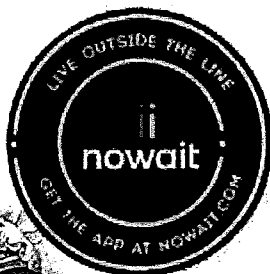
North Coast Old Rasputin Russian Imperial Stout ... 9.
(9% / 12oz)

Farmer Willie's Ginger Beer (4.5% / 12oz Can) 6.

Toast Time!

DRINK SPECIALS

50% OFF APPETIZERS



Service Industry Night
Every Monday!
Get ½ OFF all
food items all day!
Just bring in a
recent pay stub.

DOWNLOAD THE
FRIENDLY
TOAST APP
and start
receiving
rewards when
you check in!



TOWN of BROOKLINE

Massachusetts

BOARD OF SELECTMEN

NEIL A. WISHINSKY, Chairman
NANCY A. DALY
BENJAMIN J. FRANCO
NANCY S. HELLER
BERNARD W. GREENE

333 WASHINGTON STREET
BROOKLINE, MASSACHUSETTS 02445.
TEL. (617) 730-2200
FAX: (617) 730-2054
www.brooklinema.gov

MELVIN A. KLECKNER
Town Administrator

January 5, 2017

By hand and mail to:

Ms. Jenny Yu, Owner/Manager
BJD Management Corp., d/b/a Shanghai Jade
1374 Beacon St. R4A
Brookline, MA 02446

Ms. Jenny Yu, Owner/Manager
66 Winchester St., Apt. 22
Brookline, MA 02446

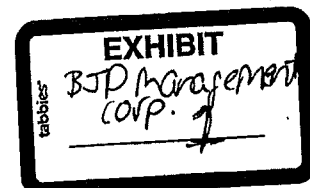
By email to: grasshopper@gmail.com

Re: HEARING NOTICE

Dear Ms. Yu:

Pursuant to General Laws Chapter 138, Section 64, the Board of Selectmen of the Town of Brookline, as the local Licensing Authority (hereinafter "Licensing Authority"), hereby gives notice to the Licensee, BJD Management Corp., d/b/a Shanghai Jade, 1374 Beacon St. R4A, Brookline, MA, that the Licensing Authority will hold a hearing on Tuesday, January 17, 2017, at approximately 8:30 p.m., in the Selectmen's Hearing Room, Sixth Floor, Town Hall, 333 Washington St., Brookline, Massachusetts, at which time the Licensee will be given a reasonable opportunity to appear and be heard, with or without counsel, on the issue of whether or not the Licensing Authority should modify, suspend, revoke, cancel or not renew for the 2018 annual licensing period its Wine and Malt Beverages License, and/or set any conditions precedent to any modification, reinstatement or renewal of any such license, based upon the following charge:

1. Maintenance of an inactive liquor license in violation of Section A.11 of the Town of Brookline's Sale of Alcoholic Beverages Regulations ("Regulations").



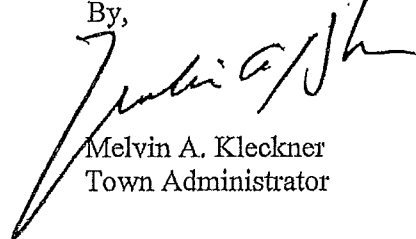
Ms. Jenny Yu
January 5, 2017
Page -2-

I enclose a relevant excerpt from the Regulations, which are incorporated by reference.
A full copy of the Regulations can be found on the Town's website,
www.brooklinema.gov, at the Selectmen's Office's Licensing Regulations page.

Please contact Associate Town Counsel Patricia Correa at (617) 730-2190 to discuss this
matter upon your receipt of this Hearing Notice.

BOARD OF SELECTMEN,

By,

A handwritten signature in black ink, appearing to read "Melvin A. Kleckner", is written over the printed name and title.

Melvin A. Kleckner
Town Administrator

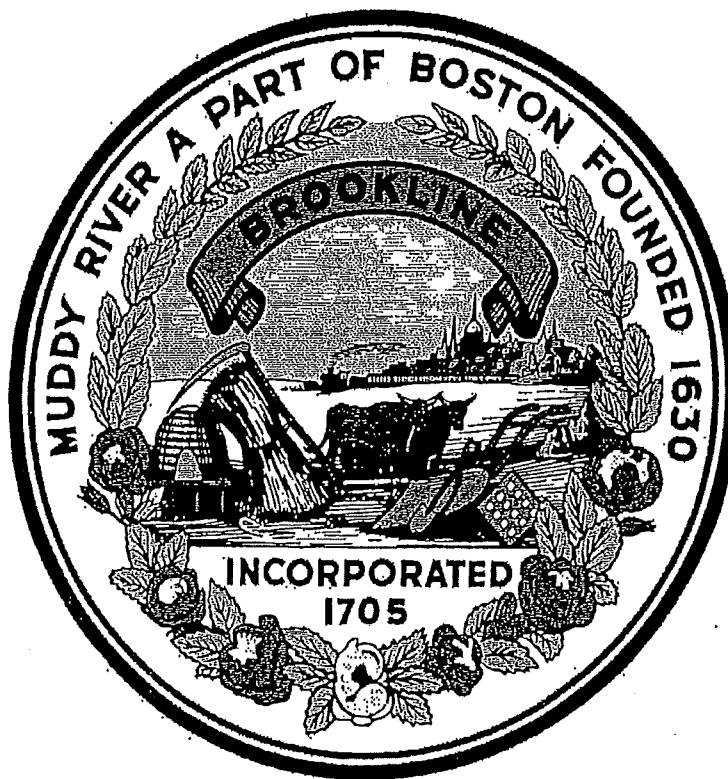
Enclosure

cc:

Patricia Correa, Esq.
Associate Town Counsel, Town of Brookline

TOWN OF BROOKLINE
Massachusetts
BOARD OF SELECTMEN

SALE OF ALCOHOLIC BEVERAGES REGULATIONS



(Voted: April 17, 1990; Amended: October 25, 2011; October 29, 2013; April 24, 2014; December 17, 2014)

and other barriers, entrances and exits, and interior doors, and describing the premises' signage and any other exterior and interior decorations or features. Applicants must comply with the provisions of the Town of Brookline's Sign By-Law.

Where there are no premises actually in existence at the time of an application, the applicant shall submit with its application a detailed description as described above, describing the premises proposed to be constructed.

A licensee must apply for and obtain the Board's approval prior to making any a) structural change to the premises, b) change in Board-approved alcohol service areas, c) physical change that results in an increase in seating capacity, and d) physical change to the premises pertaining to the fixed placement of tables, chairs, stools, fixed seating, booths, service counters or bars, entertainment areas, dance floors, kitchen facilities, bathrooms, hallways, rooms, railing partitions and other barriers, entrances and exits, interior doors, and signage and any other exterior decorations or features. An application for any such physical change shall be accompanied by a description, illustration and/or detailed plan (drawn to scale as may be necessary) describing the premises with such proposed changes.

Prior to their approval by the Board, the Building Commissioner shall approve all plans contemplated by this Section A.7.

The Board may suspend, cancel or revoke a license in the event it determines that the licensee constructed or made changes to the premises in violation of this Section A.7.

(See M.G.L. c. 138, §§ 2, 12, 15A, 23, 30H; Article 5.8 of the Town of Brookline By-Laws.)

A.8.) Taxes and Charges

All taxes and charges owed to the Town must be paid on a current basis. The Town may place a lien on the property of any person who has an outstanding balance due the town from any fee, charge or tax, which balance is at least six months past due.

(See M.G.L. c. 40, § 57 (adopted by the Town in November 1995); Article 4.7 of the Town of Brookline By-Laws; 1986 Mass. Acts ch. 316.)

A.9.) Corporate and Trade Names

No licensee shall assume obligations for a licensed premise or conduct business under any corporate or trade name (DBA) other than that stated on the license. Any change in corporate name or status or any change in trade name (DBA) from that the Board previously approved shall require the prior approval of the Board.

A.10.) Corporate Transactions and Changes in Operations

The licensee shall not change Manager, Alternative Manager, or corporate directors or officers; sell or transfer corporate stock, control or ownership interest in the licensed entity; pledge corporate stock, an ownership interest, the liquor license, or inventory as security; change the corporate name; accept a loan or credit from another licensee; or make any significant change in the operations (such as changes to hours of food and alcoholic beverages service, and changes to food and beverages (including alcoholic beverages) offerings), without first obtaining the approval of the Board. No person may have a direct or indirect beneficial interest in a license without first obtaining the approval of the Board.

(See M.G.L. c. 138, §§ 2, 15A, 23, 25, 26.)

A.11.) Cessation of Operations / Permission Required

Any licensee intending to close a place of business or cease sales of alcoholic beverages, whether on a temporary or permanent basis, must notify the Board in writing and obtain its prior permission, stating the reason for and length of such closing or inactivity. Failure to provide such notice and to obtain such permission may, after hearing or reasonable opportunity therefor, result in cancellation of the license.

(See M.G.L. c. 138, §§ 23, 77.)

CERTIFICATE OF SERVICE


I, Keith Laay hereby certify that I have this day caused the original of the attached HEARING NOTICE, pursuant to Massachusetts General Laws chapter 138, Section 64, to be served by hand on Ms. Jenny Yu, Owner/Manager, BJD Management Corp., d/b/a Shanghai Jade, at the following two addresses and on the following two dates/times:

1. 1374 Beacon St. R4A, Brookline, MA 02445 at ____ (a.m.)(p.m.) on the following date: _____; AND

2. 66 Winchester St., Unit 22, Brookline, MA 02446, at 2:25 (a.m.)(p.m.) on the following date:

Jan 5th 2017. Package left at mailboxes.

Signed under the pains and penalties of perjury.


Brookline Police Department
350 Washington Street
Brookline, Massachusetts

CERTIFICATE OF SERVICE

I, Keith Lacy hereby certify that I have this day caused the original of the attached HEARING NOTICE, pursuant to Massachusetts General Laws chapter 138, Section 64, to be served by hand on Ms. Jenny Yu, Owner/Manager, BJD Management Corp., d/b/a Shanghai Jade, at the following two addresses and on the following two dates/times:

1. 1374 Beacon St. R4A, Brookline, MA 02445 at 2:20 (a.m.)(p.m.) on the following date: left envelope between doors; AND
of restaurant on 1-5-17
2. 66 Winchester St., Unit 22, Brookline, MA 02446, at ____ (a.m.)(p.m.) on the following date:

Signed under the pains and penalties of perjury.

Off #271

Brookline Police Department
350 Washington Street
Brookline, Massachusetts



TOWN of BROOKLINE

Massachusetts

BOARD OF SELECTMEN

NEIL A. WISHINSKY, Chairman
NANCY A. DALY
BENJAMIN J. FRANCO
NANCY S. HELLER
BERNARD W. GREENE

333 WASHINGTON STREET
BROOKLINE, MASSACHUSETTS 02445

(617) 730-2200
FAX: (617) 730-2054
www.BrooklineMA.gov

MELVIN A. KLECKNER
Town Administrator

January 17, 2017

Katherine Lacy, AICP
Comprehensive Permit Program
Massachusetts Housing Finance Agency
One Beacon Street
Boston, MA 02108

RE: 134-138 Babcock Street
Brookline Response to Notice of Application for C. 40B Site Eligibility Letter

Dear Ms. Lacy:

Thank you for providing an opportunity to the Town of Brookline to submit comments on the application under review for Site Approval submitted by Babcock Place LLC to develop a residential project under M.G.L. Chapter 40B at 134-138 Babcock Street, Brookline. We also appreciate your willingness to grant the Town an extension in order to provide the Board of Selectman time to engage the community.

As you are certainly well aware, the Town is simultaneously reviewing several applications for both PELS and Comprehensive Permits, the majority of which are in close proximity to the proposed Babcock Place project. We respectfully ask that you take into account Undersecretary Kornegay's statement in her letter to the Board of Selectmen dated December 19, 2016 that "we are committed to working with the other Subsidizing Agencies to monitor and, where appropriate, seek greater coordination regarding the issuance of PELs for projects within Brookline."

As the Board of Selectmen has consistently stated, the Town of Brookline supports the provision of affordable housing and has focused significant resources to expand housing opportunities for vulnerable populations. This assertion has been acknowledged by DHCD, most notably at recent ribbon cutting events at publicly subsidized and supported affordable housing projects in Brookline. Attached is a memorandum from Brookline's Housing Advisory Board attesting to the Town's commitment to high quality affordable housing.

Also attached is a summary of recent efforts by the Town to retain, improve and expand the availability of affordable housing. A project undertaken by Pine Street Inn, located around the corner

from the proposed Babcock Place at 51-53 and 55-57 Beals Street, is particularly noteworthy. Sited in a neighborhood that consists primarily of single- and two-family dwellings, these two lodging houses were extensively rehabilitated and now house 30 formerly homeless and at-risk-of-homelessness individuals, several with substance abuse problems and/or physical or mental disabilities at or below 30% Area Median Income. The Beals Street project, which is integrated seamlessly into the neighborhood context, is an extraordinary example of affordable housing that the Town and residents of Brookline—and this neighborhood specifically—will not only support but welcome.

The Board of Selectmen requested comments from municipal departments, boards and commissions, and abutters. Testimony regarding the proposal was heard at a public hearing on January 10, 2017. Attached are written comments submitted by the public. Since there was insufficient time for a comprehensive review and additional information is still needed before the review can be completed, a more intensive evaluation will be conducted during the Comprehensive Permit process if a Project Eligibility Letter (PEL) is issued and the applicant applies for a Comprehensive Permit.

While the Board fully anticipates that municipal departments, boards and commissions may identify other issues following a detailed review of the additional information, and the Board of Appeals may seek peer review on some of these issues, the Board of Selectmen is submitting the following preliminary general comments on the proposal.

As you may have already realized from your site visit and review of the proposal, there are inconsistencies and inaccuracies in the PEL application. For example, Section 8—Existing Conditions/Site Narrative of the initial copy of the application submitted to the Town contained an erroneously inserted section that described a different 40B project currently pending before our ZBA. At staff's request, the developer provided a correct description to the Planning Department. An additional misrepresentation is discussed below relative to changes in grade. The nature and extent of the inaccuracies that we have identified indicate a level of carelessness and inattention to detail that places the creditability of the entire application package in question. The Board of Selectmen therefore respectfully recommends that you request and subsequently review an accurate and complete proposal that correctly conveys in both text, plans and renderings the existing conditions as well as the details of the application.

The Board of Selectmen would like to take this opportunity to alert you to the fact that the project is within a block of the Graffam-Mckay Local Historic District (LHD). While we understand that if and when a Comprehensive Permit is issued, MassHousing will submit a Project Notification Form to the Massachusetts Historic Commission to determine what, if any, adverse effect the project may have on the LHD properties, we respectfully suggest that you at least acknowledge the historic sensitivity of this neighborhood in your deliberations relative to issuing a PEL. This is especially relevant as the project under review requires the razing of buildings that are sited on two separate lots. The lot at 134 Babcock is a high style attractive *circa* 1899 Colonial Revival containing four apartments and the lot at 138 Babcock is a two-family Colonial Revival built *circa* 1900. The demolition of these historically significant structures and the concomitant displacement of the residents are antithetical to the overriding sustainable development principle of “encourag[ing] remediation and reuse of existing sites, structures, and infrastructure.”¹

The design, massing, height, bulk, scale, absence of any open space, and lack of reasonable setbacks are all in stark contrast to the neighborhood context in which the project is located. This proposal directly contradicts the shared “commitment” of the subsidizing agencies “to ensur[e] that 40B affordable

¹ “Smart Growth/Smart Energy Toolkit—Introduction to Smart Growth/Smart Energy.” Smart Growth/Smart Energy Toolkit—Introduction to Smart Growth/Smart Energy.

housing developments adhere to high standards of site and building design that enhance the quality of life for residents and the communities in which they reside.”² It is also inconsistent with an overriding goal of Brookline’s Housing Production Plan, recently approved by both the Board of Selectmen and DHCD, to “protect and enhance the physical and architectural character of Brookline’s neighborhoods and encourage new environmentally-sustainable affordable housing in all neighborhoods that complements neighborhood identity.”³

The project, as currently designed, is an anomaly within a purely residential neighborhood. Apart from the sheer size of the proposed project, the façade and fenestration are clearly more commercial than residential in design.

The Selectmen recognize that, as expressed in the State’s Design Guidelines, 40Bs typically introduce greater density into a neighborhood than currently exists or is allowed by Zoning. But, we also support the assertion in the Guidelines that “it is important to mitigate the height and scale of the buildings to the adjoining site... it is particularly important to consider the predominant building types, setbacks and roof lines of the existing context.”⁴ None of these elements has been considered or incorporated into the Babcock Place project design.

The existing setback conditions along Babcock Street help to create a harmonious cadence along the streetscape and their relationships signal a transition between the apartment buildings and the single- and two-family residential neighborhood. With new development, these relationships are important to maintain to help integrate the new more intensive use into the existing neighborhood. Babcock Place, as currently configured, provides a shallow almost non-existent front yard setback. This is inconsistent with the existing streetscape and setback of the properties on this block. In addition, the setback will not sufficiently accommodate landscaping that could help to buffer the visual impact of this more intensive land use.

The proposed building overwhelms the site. The lack of reasonable setbacks destroys any opportunity to create adequate buffers between the proposed five-story building and the single- and two- family homes to the rear of the property (along Stedman Street). Not only is insufficient land available to provide for landscaping, it is likely that existing vegetation on abutting private property cannot be supported. This brings into serious question the applicant’s assertion that there will be vegetative screening between the project and existing homes particularly along Stedman.

As currently proposed, the project does not provide for any usable open space for residents. The developer’s claim that a few scattered decks will adequately serve that purpose is unacceptable. At an absolute minimum, a rooftop landscaped courtyard should be considered. Obviously a preferable approach for the Board of Selectmen, neighborhood and potential tenants is to reduce the size of the building footprint to allow for at-grade usable open space more in keeping with the neighborhood.

The proposed five stories overshadow abutting and nearby properties. A preliminary shadow study presented by an abutter at the public hearing confirms empirical observations of the plans that there will be dramatic shadow impacts on nearby properties that will need to be mitigated. We fully anticipate

² Cover letter to Handbook: Approach to Chapter 40B Design Reviews dated January 2011 and signed by DHCD, MassDevelopment, MassHousing and Massachusetts Housing Partnership

³ Town of Brookline (2016) Housing Production Plan

⁴ The Cecil Group, Inc. (2011, January). *Handbook: Approach to Chapter 40B Design Reviews*. Retrieved from mass.gov: <http://www.mass.gov/hed/docs/dhcd/cd/handbook-ch40b/handbook-approachtoch40b-designreview.pdf>.

that a formal and comprehensive shadow study documenting the impact on the surrounding homes and area will be prepared and submitted by the applicant to the Town.

There is no need to rely on a shadow study to convey the impact of the proposed project on 140 Babcock. Not only will this two-family home be overshadowed on two sides, it will be virtually enveloped by the proposed project. (See image below.)



Given that “massing should take into account the pattern of the existing street frontage,”⁵ reducing the size of the building—including both the height and footprint—would help mitigate the impact to the abutting properties. These considerations would also help shape the project to better meet the 40B subsidizing agencies’ stated goal of “integrat[ing] the Project into the existing development patterns.”⁶

As indicated previously, the renderings and plans submitted to the Town and presumably MassHousing omit any information discussing the significant grade change between the proposal and 2 ½ story single and two-family homes on Stedman Street that directly abut the proposed project to the rear. (See image



2.) Further, the existing retaining wall is not identified. This grade change magnifies how the proposed height will be experienced for these homes, in particular the amount of sun exposure that will be lost. There are also outstanding questions regarding the grade at the front and sides of the property.

The Board of Selectmen is also concerned about the low

⁵ Ibid.

⁶ Ibid.

18. - 5

parking ratio and strongly recommends that the ratio be increased in order to minimize impacts on the abutting neighborhood. The Board is expressly not recommending that the number of parking spaces be increased, but rather the number and/or size of the units be decreased. Fewer units will allow for a smaller building footprint, thereby increasing the setbacks, creating opportunities for usable open space and a better parking to unit ratio.

The Board of Selectmen strongly recommends that, in order to facilitate and expedite the Town's review of a Comprehensive Permit application if a PEL is issued, the applicant address the above issues and submit the following information prior to or as part of an application to the Town's Board of Appeals:

- a 3D model showing the proposed, abutting and nearby buildings, including proposed materials
- a site plan showing abutting buildings with setbacks of the proposed building to its property lines and to abutting buildings
- renderings depicting accurate proportions and grade changes (those submitted are not accurate and do not reflect the existing grade changes or retaining wall at the rear)
- site sections showing proposed building and abutting buildings
- a traffic and parking circulation study, including the impact that this project will have on the availability of existing on-street parking in the immediate area. The study should also expressly address the potential safety concerns associated with the proximity of the garage entrance and exit to the Babcock Street sidewalk.
- topographical maps of the site with two-foot contour lines of the site
- a staking on the lot of the building's footprint to illustrate its size and setbacks
- a shadow study, showing the impact on all abutting structures including 140 Babcock Street and the rear abutters on Stedman Street as well as nearby properties including but not limited to the memorial park across the street.
- a trash-recycling management plan
- a storm water and drainage report, which would appear to be particularly important for this project given the dramatic changes in grade
- a waiver list in tabular form
- a study on the impact of existing trees and vegetation on abutting property

We fully anticipate that the ZBA will require additional information including but not limited to information relative to identifying and mitigating health and noise impacts during construction and noise impacts once the building is constructed. All materials provided, including those identified above, should provide accurate representations of existing conditions.

The Board also recommends that the applicant meet with the Fire Chief as soon as possible in order to identify and address any fire safety issues.

Finally, the Board of Selectmen respectfully requests that MassHousing direct the developer to work with the Town to achieve an improved project that can be integrated into the neighborhood context and does not overwhelm the adjacent lower building to its right or the abutting properties on all sides of the proposed building. The Board of Selectmen would also encourage MassHousing to challenge the developer to find creative design solutions that respect the surrounding neighborhood. Anything less would be a loss of an important opportunity to harmoniously integrate diverse housing opportunities into the streetscape and Town. Hopefully, MassHousing will condition site eligibility approval, if any, on the applicant's cooperative engagement with the Town.

18. - 6

If a PEL is issued, the Town will work with the developer and its architectural team to refine the proposal during the review. Town staff is available to meet with the applicant prior to any formal process in order to answer any questions or expand on the comments above.

In conclusion, the Board of Selectmen urges MassHousing to apply its Design Guidelines to this project prior to considering issuing any PEL. We are confident that if you do so, most of the Town's major concerns will be addressed.

Thank you for your consideration.

Sincerely,

Neil A. Wishinsky, Chairman

Enclosures